

1 HB606
2 206773-2
3 By Representative Ball
4 RFD: Ways and Means General Fund
5 First Read: 07-APR-21

SYNOPSIS: Under existing law, a service-connected disabled veteran is exempt from all license taxes and registration fees on one passenger vehicle owned by the disabled veteran.

This bill would exempt a 100 percent service-connected disabled veteran from all ad valorem taxes on one passenger vehicle owned by the disabled veteran.

A BILL
TO BE ENTITLED
AN ACT

Relating to motor vehicles owned by disabled veterans; to amend Section 40-12-244, Code of Alabama 1975, to exempt a 100 percent service-connected disabled veteran from all ad valorem taxes on a one passenger vehicle owned by the disabled veteran.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. Section 40-12-244 of the Code of Alabama
2 1975, is amended to read as follows:

3 "§40-12-244.

4 "(a) There shall be exempt from the operation of the
5 privilege or license tax and registration fee now or
6 hereinafter to be levied on automobiles and motor vehicles by
7 the State of Alabama one passenger vehicle owned by any of the
8 following:

9 "(1)a. An active member of the Alabama National
10 Guard or the Alabama State Guard, when organized in lieu of
11 the National Guard or for any service-connected disabled
12 veteran. The exemption for any service-connected disabled
13 veteran extends only to the service-connected disabled
14 veterans' license plate. The exemption for active members of
15 the Alabama National Guard or Alabama State Guard, when
16 organized in lieu of the National Guard, shall be claimed upon
17 presentation of proper identification on forms prescribed by
18 the Adjutant General. Active members of the National Guard may
19 obtain additional license plates for other passenger vehicles
20 which they own by paying the regular privilege or license tax
21 provided by law.

22 "b. A retired member of the Alabama National Guard
23 with 20 years or more service. The exemption shall be claimed
24 upon presentation of proper identification on forms prescribed
25 by the Adjutant General. Retired members of the Alabama
26 National Guard may obtain additional license plates for
27 passenger vehicles which they own upon presentation and proper

1 identification on forms prescribed by the Adjutant General and
2 by paying the regular privilege or license tax and
3 registration fee as provided by law.

4 "c. In lieu of applying the registration fee
5 exemption to the disabled veteran license plate category
6 provided in this subdivision, the exemption may be applied to
7 any license plate category in which the disabled veteran
8 qualifies to obtain a license plate. Any additional fee
9 required for a plate from a distinctive or personalized
10 license plate category shall still be required in order to
11 obtain the plate.

12 "(2)a. An officer, warrant officer, or enlisted
13 person serving as an active member of any United States armed
14 forces reserve organization or any service-connected disabled
15 veterans who were residents of Alabama at the time of entering
16 the service and who are still residents of Alabama at the time
17 the exemption is claimed. The exemption shall be claimed by
18 presentation of proper identification and proof of residence
19 requirements on forms prescribed by the state Department of
20 Revenue.

21 "b. In lieu of applying the registration fee
22 exemption to the disabled veteran license plate category
23 provided for in this subdivision, the exemption may be applied
24 to any license plate category in which the disabled veteran
25 qualifies to obtain a license plate. Any additional fee
26 imposed for a plate from a distinctive or personalized license

1 plate category shall still be required in order to obtain the
2 plate.

3 "(3) A member of a volunteer rescue squad.

4 "(4) The Civil Air Patrol; including those vehicles
5 owned by the national headquarters and those owned by the
6 Alabama wing of the Civil Air Patrol.

7 "(5) A volunteer firefighter who is a resident of
8 Alabama and who is entitled to the distinctive firefighter
9 plate issued pursuant to Section 32-6-272. The exemption for
10 one vehicle extends only to the firefighter distinctive
11 license plate.

12 "(6) A recipient of the "Alabama Gold Star Family"
13 distinctive plate, with respect to the registration fee, ad
14 valorem tax, and any additional fees.

15 "(b) Any service-connected disabled veteran with a
16 permanent rating of 100 percent service-connected disability
17 shall be exempt from all ad valorem taxes on one passenger
18 vehicle owned by the disabled veteran in addition to any other
19 exemption authorized by law."

20 Section 2. This act shall become effective on the
21 first day of the third month following its passage and
22 approval by the Governor, or its otherwise becoming law.