

1 HB108  
2 134608-1  
3 By Representative Todd (N & P)  
4 RFD: Jefferson County Legislation  
5 First Read: 07-FEB-12  
6 PFD: 02/02/2012

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to Jefferson County; to authorize the  
14 Jefferson County Commission to impose a motor vehicle tag fee  
15 to be levied and collected annually on each motor vehicle  
16 registered in Jefferson County; and to provide that the  
17 proceeds shall be used for public transportation projects  
18 authorized by the Jefferson County Commission.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. This act shall only apply in Jefferson  
21 County.

22 Section 2. (a) For purposes of this act, the term  
23 "motor vehicle" means a motor vehicle as defined in Section  
24 40-12-240, Code of Alabama 1975, excluding any trailer  
25 qualifying as a utility trailer.

26 (b) The Jefferson County Commission may levy an  
27 additional annual fee, not to exceed 5 percent of the license

1 fee, on each motor vehicle registered in the county or  
2 otherwise subject to ad valorem tax by the county unless  
3 specifically exempted therefrom.

4 (c) The additional fee authorized by this section  
5 shall become due at the same time the state license and  
6 registration fee becomes due pursuant to Section 32-6-61 of  
7 the Code of Alabama 1975, provided that the additional annual  
8 fee is not collected more than once in a 12-month period per  
9 vehicle.

10 (d) Any fee levied pursuant to this section may be  
11 removed at the discretion of the taxing authority provided the  
12 removal does not affect any contractual obligation.

13 Section 3. Any person who is 65 years of age or  
14 older, upon verified proof of age, shall be granted an  
15 exemption from payment of the additional annual fee levied  
16 pursuant to Section 2 for one motor vehicle.

17 Section 4. The funds collected pursuant to this act  
18 shall be deposited into a special fund to be held by the  
19 respective taxing authority to be used for any public  
20 transportation project authorized by the county commission.

21 Section 5. This act shall become effective on the  
22 first day of the third month following its passage and  
23 approval by the Governor, or its otherwise becoming law.