

1 SB449  
2 137463-2  
3 By Senators Sanford, Dial, Fielding, Williams, Beason, McGill,  
4 Dunn, Ross, Scofield and Holtzclaw  
5 RFD: Finance and Taxation General Fund  
6 First Read: 22-MAR-12

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8 SYNOPSIS: This bill would provide for a sales tax  
9 exemption for any parts, components, and systems  
10 used in the conversion, reconfiguration, or  
11 maintenance of a motor vehicle converted to meet  
12 the physical and mental challenges of the owner of  
13 the motor vehicle.

14 This bill would exempt the cost of the  
15 conversion from motor vehicle license fees pursuant  
16 to Chapter 6 of Title 32 of the Code of Alabama  
17 1975.

18  
19 A BILL  
20 TO BE ENTITLED  
21 AN ACT  
22

23 To amend Section 40-23-4 of the Code of Alabama  
24 1975, relating to sales tax exemptions; to exempt any parts,  
25 components, and systems used in the conversion,  
26 reconfiguration, or maintenance of a motor vehicle to meet the  
27 physical and mental challenges of the owner of the motor

1 vehicle; and to exempt the cost of the conversion from the  
2 motor vehicle license fees pursuant to Chapter 6 of Title 32  
3 of the Code of Alabama 1975.

4 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

5 Section 1. This amendatory act shall be known and  
6 cited as the "Terry Collins Act."

7 Section 2. Section 40-23-4 of the Code of Alabama  
8 1975, is amended to read as follows:

9 "§40-23-4.

10 "(a) There are exempted from the provisions of this  
11 division and from the computation of the amount of the tax  
12 levied, assessed, or payable under this division the  
13 following:

14 "(1) The gross proceeds of the sales of lubricating  
15 oil and gasoline as defined in Sections 40-17-30 and 40-17-170  
16 and the gross proceeds from those sales of lubricating oil  
17 destined for out-of-state use which are transacted in a manner  
18 whereby an out-of-state purchaser takes delivery of such oil  
19 at a distributor's plant within this state and transports it  
20 out-of-state, which are otherwise taxed.

21 "(2) The gross proceeds of the sale, or sales, of  
22 fertilizer when used for agricultural purposes. The word  
23 "fertilizer" shall not be construed to include cottonseed  
24 meal, when not in combination with other materials.

25 "(3) The gross proceeds of the sale, or sales, of  
26 seeds for planting purposes and baby chicks and poults.  
27 Nothing herein shall be construed to exempt or exclude from

1 the computation of the tax levied, assessed, or payable, the  
2 gross proceeds of the sale or sales of plants, seedlings,  
3 nursery stock, or floral products.

4 "(4) The gross proceeds of sales of insecticides and  
5 fungicides when used for agricultural purposes or when used by  
6 persons properly permitted by the Department of Agriculture  
7 and Industries or any applicable local or state governmental  
8 authority for structural pest control work and feed for  
9 livestock and poultry, but not including prepared food for  
10 dogs and cats.

11 "(5) The gross proceeds of sales of all livestock by  
12 whomsoever sold, and also the gross proceeds of poultry and  
13 other products of the farm, dairy, grove, or garden, when in  
14 the original state of production or condition of preparation  
15 for sale, when such sale or sales are made by the producer or  
16 members of his immediate family or for him by those employed  
17 by him to assist in the production thereof. Nothing herein  
18 shall be construed to exempt or exclude from the measure or  
19 computation of the tax levied, assessed, or payable hereunder,  
20 the gross proceeds of sales of poultry or poultry products  
21 when not products of the farm.

22 "(6) Cottonseed meal exchanged for cottonseed at or  
23 by cotton gins.

24 "(7) The gross receipts from the business on which,  
25 or for engaging in which, a license or privilege tax is levied  
26 by or under the provisions of Sections 40-21-50, 40-21-53, and  
27 40-21-56 through 40-21-60; provided, that nothing contained in

1       this subdivision shall be construed to exempt or relieve the  
2       person or persons operating the business enumerated in said  
3       sections from the payments of the tax levied by this division  
4       upon or measured by the gross proceeds of sales of any  
5       tangible personal property, except gas and water, the gross  
6       receipts from the sale of which are the measure of the tax  
7       levied by said Section 40-21-50, merchandise or other tangible  
8       commodities sold at retail by said persons, unless the gross  
9       proceeds of sale thereof are otherwise specifically exempted  
10      by the provisions of this division.

11               "(8) The gross proceeds of sales or gross receipts  
12      of or by any person, firm, or corporation, from the sale of  
13      transportation, gas, water, or electricity, of the kinds and  
14      natures, the rates and charges for which, when sold by public  
15      utilities, are customarily fixed and determined by the Public  
16      Service Commission of Alabama or like regulatory bodies.

17               "(9) The gross proceeds of the sale, or sales of  
18      wood residue, coal, or coke to manufacturers, electric power  
19      companies, and transportation companies for use or consumption  
20      in the production of by-products, or the generation of heat or  
21      power used in manufacturing tangible personal property for  
22      sale, for the generation of electric power or energy for use  
23      in manufacturing tangible personal property for sale or for  
24      resale, or for the generation of motive power for  
25      transportation.

26               "(10) The gross proceeds from the sale or sales of  
27      fuel and supplies for use or consumption aboard ships,

1 vessels, towing vessels, or barges, or drilling ships, rigs or  
2 barges, or seismic or geophysical vessels, or other watercraft  
3 (herein for purposes of this exemption being referred to as  
4 "vessels") engaged in foreign or international commerce or in  
5 interstate commerce; provided, that nothing in this division  
6 shall be construed to exempt or exclude from the measure of  
7 the tax herein levied the gross proceeds of sale or sales of  
8 material and supplies to any person for use in fulfilling a  
9 contract for the painting, repair, or reconditioning of  
10 vessels, barges, ships, other watercraft, and commercial  
11 fishing vessels of over five tons load displacement as  
12 registered with the U.S. Coast Guard and licensed by the State  
13 of Alabama Department of Conservation and Natural Resources.

14 "For purposes of this subdivision, it shall be  
15 presumed that vessels engaged in the transportation of cargo  
16 between ports in the State of Alabama and ports in foreign  
17 countries or possessions or territories of the United States  
18 or between ports in the State of Alabama and ports in other  
19 states are engaged in foreign or international commerce or  
20 interstate commerce, as the case may be. For the purposes of  
21 this subdivision, the engaging in foreign or international  
22 commerce or interstate commerce shall not require that the  
23 vessel involved deliver cargo to or receive cargo from a port  
24 in the State of Alabama. For purposes of this subdivision,  
25 vessels carrying passengers for hire, and no cargo, between  
26 ports in the State of Alabama and ports in foreign countries  
27 or possessions or territories of the United States or between

1 ports in the State of Alabama and ports in other states shall  
2 be engaged in foreign or international commerce or interstate  
3 commerce, as the case may be, if, and only if, both of the  
4 following conditions are met: (i) The vessel in question is a  
5 vessel of at least 100 gross tons; and (ii) the vessel in  
6 question has an unexpired certificate of inspection issued by  
7 the United States Coast Guard or by the proper authority of a  
8 foreign country for a foreign vessel, which certificate is  
9 recognized as acceptable under the laws of the United States.  
10 Vessels which are engaged in foreign or international commerce  
11 or interstate commerce shall be deemed for the purposes of  
12 this subdivision to remain in such commerce while awaiting or  
13 under repair in a port of the State of Alabama if such vessel  
14 returns after such repairs are completed to engaging in  
15 foreign or international commerce or interstate commerce. For  
16 purposes of this subdivision, seismic or geophysical vessels  
17 which are engaged either in seismic or geophysical tests or  
18 evaluations exclusively in offshore federal waters or in  
19 traveling to or from conducting such tests or evaluations  
20 shall be deemed to be engaged in international or foreign  
21 commerce. For purposes of this subdivision, proof that fuel  
22 and supplies purchased are for use or consumption aboard  
23 vessels engaged in foreign or international commerce or in  
24 interstate commerce may be accomplished by the merchant or  
25 seller securing the duly signed certificate of the vessel  
26 owner, operator, or captain or their respective agent on a  
27 form prescribed by the department that the fuel and supplies

1 purchased are for use or consumption aboard vessels engaged in  
2 foreign or international commerce or in interstate commerce.  
3 Any person filing a false certificate shall be guilty of a  
4 misdemeanor and upon conviction shall be fined not less than  
5 \$25 nor more than \$500 for each offense. Each false  
6 certificate filed shall constitute a separate offense. Any  
7 person filing a false certificate shall be liable to the  
8 department for all taxes imposed by this division upon the  
9 merchant or seller, together with any interest or penalties  
10 thereon, by reason of the sale or sales of fuel and supplies  
11 applicable to such false certificate. If a merchant or seller  
12 of fuel and supplies secures the certificate herein mentioned,  
13 properly completed, such merchant or seller shall not be  
14 liable for the taxes imposed by this division, if such  
15 merchant or seller had no knowledge that such certificate was  
16 false when it was filed with such merchant or seller.

17 "(11) The gross proceeds of sales of tangible  
18 personal property to the State of Alabama, to the counties  
19 within the state and to incorporated municipalities of the  
20 State of Alabama.

21 "(12) The gross proceeds of the sale or sales of  
22 railroad cars, vessels, barges, and commercial fishing vessels  
23 of over five tons load displacement as registered with the  
24 U.S. Coast Guard and licensed by the State of Alabama  
25 Department of Conservation and Natural Resources, when sold by  
26 the manufacturers or builders thereof.



1           "(13) The gross proceeds of the sale or sales of  
2 materials, equipment, and machinery which, at any time, enter  
3 into and become a component part of ships, vessels, towing  
4 vessels or barges, or drilling ships, rigs or barges, or  
5 seismic or geophysical vessels, other watercraft and  
6 commercial fishing vessels of over five tons load displacement  
7 as registered with the U.S. Coast Guard and licensed by the  
8 State of Alabama Department of Conservation and Natural  
9 Resources. Additionally, the gross proceeds from the sale or  
10 sales of lifeboats, personal flotation devices, ring life  
11 buoys, survival craft equipment, distress signals, EPIRB's,  
12 fire extinguishers, injury placards, waste management plans  
13 and logs, marine sanitation devices, navigation rulebooks,  
14 navigation lights, sound signals, navigation day shapes, oil  
15 placard cards, garbage placards, FCC SSL, stability  
16 instructions, first aid equipment, compasses, anchor and radar  
17 reflectors, general alarm systems, bilge pumps, piping, and  
18 discharge and electronic position fixing devices which are  
19 used on the aforementioned watercraft.

20           "(14) The gross proceeds of the sale or sales of  
21 fuel oil purchased as fuel for kiln use in manufacturing  
22 establishments.

23           "(15) The gross proceeds of the sale or sales of  
24 tangible personal property to county and city school boards,  
25 independent school boards, and all educational institutions  
26 and agencies of the State of Alabama, the counties within the

1 state, or any incorporated municipalities of the State of  
2 Alabama.

3 "(16) The gross proceeds from the sale of all  
4 devices or facilities, and all identifiable components  
5 thereof, or materials for use therein, acquired primarily for  
6 the control, reduction, or elimination of air or water  
7 pollution and the gross proceeds from the sale of all  
8 identifiable components of or materials used or intended for  
9 use in structures built primarily for the control, reduction,  
10 or elimination of air and water pollution.

11 "(17) The gross proceeds of sales of tangible  
12 personal property or the gross receipts of any business which  
13 the state is prohibited from taxing under the Constitution or  
14 laws of the United States or under the Constitution of this  
15 state.

16 "(18) When dealers or distributors use parts taken  
17 from stocks owned by them in making repairs without charge for  
18 such parts to the owner of the property repaired pursuant to  
19 warranty agreements entered into by manufacturers, such use  
20 shall not constitute taxable sales to the manufacturers,  
21 distributors, or to the dealers, under this division or under  
22 any county sales tax law.

23 "(19) The gross proceeds received from the sale or  
24 furnishing of food, including potato chips, candy, fruit and  
25 similar items, soft drinks, tobacco products, and stationery  
26 and other similar or related articles by hospital canteens  
27 operated by Alabama state hospitals at Bryce Hospital and

1 Partlow State School for Mental Deficients at Tuscaloosa,  
2 Alabama, and Searcy Hospital at Mt. Vernon, Alabama, for the  
3 benefit of the patients therein.

4 "(20) The gross proceeds of the sale, or sales, of  
5 wrapping paper and other wrapping materials when used in  
6 preparing poultry or poultry products for delivery, shipment,  
7 or sale by the producer, processor, packer, or seller of such  
8 poultry or poultry products, including pallets used in  
9 shipping poultry and egg products, paper or other materials  
10 used for lining boxes or other containers in which poultry or  
11 poultry products are packed together with any other materials  
12 placed in such containers for the delivery, shipment, or sale  
13 of poultry or poultry products.

14 "(21) The gross proceeds of the sales of all  
15 antibiotics, hormones and hormone preparations, drugs,  
16 medicines or medications, vitamins, minerals or other  
17 nutrients, and all other feed ingredients including  
18 concentrates, supplements, and other feed ingredients when  
19 such substances are used as ingredients in mixing and  
20 preparing feed for fish raised to be sold on a commercial  
21 basis, livestock, and poultry. Such exemption herein granted  
22 shall be in addition to exemptions now provided by law for  
23 feed for fish raised to be sold on a commercial basis,  
24 livestock, and poultry, but not including prepared foods for  
25 dogs or cats.

26 "(22) The gross proceeds of the sale, or sales, of  
27 seedlings, plants, shoots, and slips which are to be used for

1     planting vegetable gardens or truck farms and other  
2     agricultural purposes. Nothing herein shall be construed to  
3     exempt, or exclude from the computation of the tax levied,  
4     assessed, or payable, the gross proceeds of the sale, or the  
5     use of plants, seedlings, shoots, slips, nursery stock, and  
6     floral products, except as hereinabove exempted.

7             "(23) The gross proceeds of the sale, or sales, of  
8     fabricated steel tube sections, when produced and fabricated  
9     in this state by any person, firm, or corporation for any  
10    vehicular tunnel for highway vehicular traffic, when sold by  
11    the manufacturer or fabricator thereof, and also the gross  
12    proceeds of the sale, or sales, of steel which enters into and  
13    becomes a component part of such fabricated steel tube  
14    sections of said tunnel.

15            "(24) The gross proceeds from sales of admissions to  
16    any theatrical production, symphonic or other orchestral  
17    concert, ballet, or opera production when such concert or  
18    production is presented by any society, association, guild, or  
19    workshop group, organized within this state, whose members or  
20    some of whose members regularly and actively participate in  
21    such concerts or productions for the purposes of providing a  
22    creative outlet for the cultural and educational interests of  
23    such members, and of promoting such interests for the  
24    betterment of the community by presenting such productions to  
25    the general public for an admission charge. The employment of  
26    a paid director or conductor to assist in any such

1 presentation described in this subdivision shall not be  
2 construed to prohibit the exemptions herein provided.

3 "(25) The gross proceeds of sales of herbicides for  
4 agricultural uses by whomsoever sold. The term herbicides, as  
5 used in this subdivision, means any substance or mixture of  
6 substances intended to prevent, destroy, repel, or retard the  
7 growth of weeds or plants. It shall include preemergence  
8 herbicides, postemergence herbicides, lay-by herbicides,  
9 pasture herbicides, defoliant herbicides, and desiccant  
10 herbicides.

11 "(26) The Alabama Chapter of the Cystic Fibrosis  
12 Research Foundation and the Jefferson Tuberculosis Sanatorium  
13 and any of their departments or agencies, heretofore or  
14 hereafter organized and existing in good faith in the State of  
15 Alabama for purposes other than for pecuniary gain and not for  
16 individual profit, shall be exempted from the computation of  
17 the tax on the gross proceeds of all sales levied, assessed,  
18 or payable.

19 "(27) The gross proceeds from the sale or sales of  
20 fuel for use or consumption aboard commercial fishing vessels  
21 are hereby exempt from the computation of all sales taxes  
22 levied, assessed, or payable under the provisions of this  
23 division or levied under any county or municipal sales tax  
24 law.

25 "The words commercial fishing vessels shall mean  
26 vessels whose masters and owners are regularly and exclusively  
27 engaged in fishing as their means of livelihood.

1           "(28) The gross proceeds of sales of sawdust, wood  
2 shavings, wood chips, and other like materials sold for use as  
3 chicken litter by poultry producers and poultry processors.

4           "(29) The gross proceeds of the sales of all  
5 antibiotics, hormones and hormone preparations, drugs,  
6 medicines, and other medications including serums and  
7 vaccines, vitamins, minerals, or other nutrients for use in  
8 the production and growing of fish, livestock, and poultry by  
9 whomsoever sold. Such exemption as herein granted shall be in  
10 addition to the exemption provided by law for feed for fish,  
11 livestock, and poultry, and in addition to the exemptions  
12 provided by law for the above-enumerated substances and  
13 products when mixed and used as ingredients in fish,  
14 livestock, and poultry feed.

15           "(30) The gross proceeds of the sale or sales of all  
16 medicines prescribed by physicians for persons who are 65  
17 years of age or older, and when said prescriptions are filled  
18 by licensed pharmacists, shall be exempted under this division  
19 or under any county or municipal sales tax law. The exemption  
20 provided in this section shall not apply to any medicine  
21 purchased in any manner other than as is herein provided.

22           "For the purposes of this subdivision, proof of age  
23 may be accomplished by filing with the dispensing pharmacist  
24 any one or more of the following documents:

25           "a. The name and claim number as shown on a  
26 "Medicare" card issued by the United States Social Security  
27 Administration.

1           "b. A certificate executed by any adult person  
2           having knowledge of the fact that the person for whom the  
3           medicine was prescribed is not less than 65 years of age.

4           "c. An affidavit executed by any adult person having  
5           knowledge of the fact that the person for whom the medicine  
6           was prescribed is not less than 65 years of age.

7           "For the purposes of this subdivision, any person  
8           filing a false proof of age shall be guilty of a misdemeanor  
9           and upon conviction thereof shall be punished by a fine of  
10          \$100.

11          "(31) There shall be exempted from the tax levied by  
12          this division the gross receipts of sales of grass sod of all  
13          kinds and character when in the original state of production  
14          or condition of preparation for sale, when such sales are made  
15          by the producer or members of his family or for him by those  
16          employed by him to assist in the production thereof; provided,  
17          that nothing herein shall be construed to exempt sales of sod  
18          by a person engaged in the business of selling plants,  
19          seedlings, nursery stock, or floral products.

20          "(32) The gross receipts of sales of the following  
21          items or materials which are necessary in the farm-to-market  
22          production of tomatoes when such items or materials are used  
23          by the producer or members of his family or for him by those  
24          employed by him to assist in the production thereof: Twine for  
25          tying tomatoes, tomato stakes, field boxes (wooden boxes used  
26          to take tomatoes from the fields to shed), and tomato boxes  
27          used in shipments to customers.

1           "(33) The gross proceeds from the sale of liquefied  
2     petroleum gas or natural gas sold to be used for agricultural  
3     purposes.

4           "(34) The gross receipts of sales from state  
5     nurseries of forest tree seedlings.

6           "(35) The gross receipts of sales of forest tree  
7     seed by the state.

8           "(36) The gross receipts of sales of Lespedeza  
9     bicolor and other species of perennial plant seed and  
10    seedlings sold for wildlife and game food production purposes  
11    by the state.

12          "(37) The gross receipts of any aircraft  
13    manufactured, sold, and delivered in this state if said  
14    aircraft are not permanently domiciled in Alabama and are  
15    removed to another state within three days of delivery.

16          "(38) The gross proceeds from the sale or sales of  
17    all diesel fuel used for off-highway agricultural purposes.

18          "(39) The gross proceeds from sales of admissions to  
19    any sporting event which:

20           "a. Takes place in the State of Alabama on or after  
21    January 1, 1984, regardless of when such sales occur; and

22           "b. Is hosted by a not-for-profit corporation  
23    organized and existing under the laws of the State of Alabama;  
24    and

25           "c. Determines a national championship of a national  
26    organization, including but not limited to the Professional  
27    Golfers Association of America, the Tournament Players



1 Association, the United States Golf Association, the United  
2 States Tennis Association, and the National Collegiate  
3 Athletic Association; and

4 "d. Has not been held in the State of Alabama on  
5 more than one prior occasion, provided, however, that for such  
6 purpose the Professional Golfers Association Championship, the  
7 United States Open Golf Championship, the United States  
8 Amateur Golf Championship of the United States Golf  
9 Association, and the United States Open Tennis Championship  
10 shall each be treated as a separate event.

11 "(40) The gross receipts from the sale of any  
12 aircraft and replacement parts, components, systems, supplies,  
13 and sundries affixed or used on said aircraft and ground  
14 support equipment and vehicles used by or for the aircraft to  
15 or by a certificated or licensed air carrier with a hub  
16 operation within this state, for use in conducting intrastate,  
17 interstate, or foreign commerce for transporting people or  
18 property by air. For the purpose of this subdivision, the  
19 words "hub operation within this state" shall be construed to  
20 have all of the following criteria:

21 "a. There originates from the location 15 or more  
22 flight departures and five or more different first-stop  
23 destinations five days per week for six or more months during  
24 the calendar year; and

25 "b. Passengers and/or property are regularly  
26 exchanged at the location between flights of the same or a  
27 different certificated or licensed air carrier.

1           "(41) The gross receipts from the sale of hot or  
2 cold food and beverage products sold to or by a certificated  
3 or licensed air carrier with a hub operation within this  
4 state, for use in conducting intrastate, interstate, or  
5 foreign commerce for transporting people or property by air.  
6 For the purpose of this subdivision, the words "hub operation  
7 within this state" shall be construed to have all of the  
8 following criteria:

9           "a. There originates from the location 15 or more  
10 flight departures and five or more different first-stop  
11 destinations five days per week for six or more months during  
12 the calendar year; and

13           "b. Passengers and/or property are regularly  
14 exchanged at the location between flights of the same or a  
15 different certificated or licensed air carrier.

16           "(42) The gross proceeds of the sale or sales of the  
17 following:

18           "a. Drill pipe, casing, tubing, and other pipe used  
19 for the exploration for or production of oil, gas, sulphur, or  
20 other minerals in offshore federal waters.

21           "b. Tangible personal property exclusively used for  
22 the exploration for or production of oil, gas, sulphur, or  
23 other minerals in offshore federal waters.

24           "c. Fuel and supplies for use or consumption aboard  
25 boats, ships, aircraft, and towing vessels when used  
26 exclusively in transporting persons or property between a  
27 point in Alabama and a point or points in offshore federal

1 waters for the exploration for or production of oil, gas,  
2 sulphur, or other minerals in offshore federal waters.

3 "d. Drilling equipment that is used for the  
4 exploration for or production of oil, gas, sulphur, or other  
5 minerals, that is built for exclusive use outside this state  
6 and that is, on completion, removed forthwith from this state.

7 "The delivery of items exempted by this subdivision  
8 to the purchaser or lessee in this state does not disqualify  
9 the purchaser or lessee from the exemption if the property is  
10 removed from the state by any means, including by the use of  
11 the purchaser's or lessee's own facilities.

12 "The shipment to a place in this state of equipment  
13 exempted by this subdivision for further assembly or  
14 fabrication does not disqualify the purchaser or lessee from  
15 the exemption if on completion of the further assembly or  
16 fabrication the equipment is removed forthwith from this  
17 state. This subdivision applies to a sale that may occur when  
18 the equipment exempted is further assembled or fabricated if  
19 on completion the equipment is removed forthwith from this  
20 state.

21 "(43) The gross receipts derived from all bingo  
22 games and operations which are conducted in compliance with  
23 validly enacted legislation authorizing the conduct of such  
24 games and operations, and which comply with the distribution  
25 requirements of the applicable local laws; provided that the  
26 exemption from sales taxation granted by this subdivision  
27 shall apply only to gross receipts taxable under subdivision

1 (2) of Section 40-23-2. It is further provided that this  
2 exemption shall not apply to any gross receipts from the sale  
3 of tangible personal property, such as concessions, novelties,  
4 food, beverages, etc. The exemption provided for in this  
5 section shall be limited to those games and operations by  
6 organizations which have qualified for exemption under the  
7 provisions of 26 U.S.C. § 501 (c) (3), (4), (7), (8), (10), or  
8 (19), or which are defined in 26 U.S.C. § 501(d).

9 "(44) The gross receipts derived from the sale or  
10 sales of fruit or other agricultural products by the person or  
11 corporation that planted, cultivated, and harvested such fruit  
12 or agricultural product.

13 "(45) The gross receipts derived from the sale or  
14 sales of all domestically mined or produced coal, coke, and  
15 coke by-products used in cogeneration plants.

16 "(46) The gross receipts from the sales of parts,  
17 components, and systems that become a part of a motor vehicle  
18 that undergoes conversion, reconfiguration, or general  
19 maintenance to meet the physical and mental challenges of the  
20 owner of the motor vehicle; provided, however, that the owner  
21 has two letters of medical necessity from his or her primary  
22 medical doctor or licensed medical specialists, or both, to  
23 receive the exemption.

24 "(b) Any violation of any provision of this section  
25 shall be punishable in a court of competent jurisdiction by a  
26 fine of not less than \$500 and no more than \$2,000 and

1       imprisonment of not less than six months nor more than one  
2       year in the county jail."

3               Section 3. The cost of the conversion of a motor  
4       vehicle receiving a sales tax exemption pursuant to  
5       subdivision (46) of Section 40-23-4 of the Code of Alabama  
6       1975, pursuant to Section 2 of this amendatory act shall be  
7       exempt from motor vehicle license fees pursuant to Chapter 6  
8       of Title 32 of the Code of Alabama 1975.

9               Section 4. This act shall become effective on the  
10      first day of the third month following its passage and  
11      approval by the Governor, or its otherwise becoming law.