

1 HB146
2 145879-2
3 By Representative Laird
4 RFD: Ways and Means General Fund
5 First Read: 05-FEB-13

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8 SYNOPSIS: Under existing law, boat trailers and
9 personal watercraft trailers are specifically
10 exempt from the payment of the license taxes and
11 registration fees on motor vehicles.

12 This bill would delete this exemption and
13 would specifically include boat trailers and
14 personal watercraft trailers in the definition of
15 utility trailer. This bill would also provide for
16 the distribution of the additional revenue
17 collected from the license taxes and registration
18 fees on boat trailers and personal watercraft
19 trailers.

20
21 A BILL

22 TO BE ENTITLED

23 AN ACT

24
25 To amend Section 40-12-240 of Code of Alabama 1975,
26 relating to the annual license taxes and registration fees
27 imposed on motor vehicles, to include boat trailers and

1 personal watercraft trailers in the definition of utility
2 trailer for the purpose of licensing and registration; and to
3 provide for the distribution of the additional revenue.

4 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

5 Section 1. Section 40-12-240 of the Code of Alabama
6 1975, is amended to read as follows:

7 "§40-12-240.

8 "For the purpose of this article, the following
9 terms shall have the respective meanings ascribed by this
10 section:

11 "(1) ESTABLISHED PLACE OF BUSINESS. A place actually
12 occupied either continuously or at regular periods at or from
13 which a business or a part thereof is transacted.

14 "(2) FARM TRACTOR. Every motor vehicle designed and
15 used primarily as a farm implement for drawing plows, mowing
16 machines, and other implements designed and used for
17 agricultural purposes and only incidentally moved upon public
18 highways.

19 "(3) FULL-TIME SALESPERSON. A person whose principal
20 income is derived from selling motor vehicles for a licensed
21 dealer and the income is reflected on the dealership payroll
22 for the withholding of income taxes on income derived from
23 motor vehicle sales.

24 "(4) GROSS VEHICLE WEIGHT. Whenever used in Section
25 40-12-248, or elsewhere in this section, the empty weight of
26 the truck or truck tractor, plus the heaviest load to be
27 carried and, in the case of combinations, the empty weight of

1 the heaviest trailer with which the power unit shall be placed
2 in combination, plus the heaviest load to be carried. The
3 intent being that all licenses which are levied on the basis
4 of the "gross vehicle weight" of the vehicle plus the heaviest
5 load to be carried, as "gross vehicle weight" is hereinabove
6 defined, shall be collected and enforced uniformly.

7 "(5) MINI-TRUCK. A four-wheeled reduced dimension
8 truck that is not less than 48 inches wide, with an unladen
9 weight, including fuels and fluids, of not less than 1,500
10 pounds, equipped with a fully enclosed metal cab, an installed
11 speed governor to prevent the truck from attaining a speed of
12 more than 25 miles per hour, headlamps, stop lamps, front and
13 rear turn signal lamps, tail lamps, reflex reflectors, a
14 parking brake, rearview mirrors, windshield, seat belts, and a
15 nonconforming vehicle identification number.

16 "(6) MOTORCYCLE. Every motor vehicle designed to
17 travel on not more than three wheels in contact with the
18 ground, including motor scooters and motor bicycles, but not
19 including farm tractors.

20 "(7) MOTOR VEHICLE. Every vehicle which is
21 self-propelled, every vehicle which is propelled by electric
22 power, and every vehicle that is drawn by a self-propelled
23 vehicle, including every trailer and semitrailer.

24 "(8) MOTOR VEHICLE DEALER. Every person currently
25 licensed under Section 40-12-390, et seq. as a new motor
26 vehicle dealer, as a used motor vehicle dealer, or licensed
27 under Section 40-12-169 and engaged in the business of buying,

1 selling, or exchanging of trailers, semitrailers, or
2 manufactured homes.

3 "(9) MOTOR VEHICLE MANUFACTURER. Every person
4 engaged in the business of constructing or assembling vehicles
5 or manufactured homes with manufacturing facilities located
6 within this state.

7 "(10) MOTOR VEHICLE REBUILDER. Any person engaged in
8 the business of making or causing to be made extensive
9 repairs, replacements, or combinations of different motor
10 vehicles to the extent of extinguishing the identity of the
11 original vehicle to the extent that the finished motor vehicle
12 is required to be assigned a new identification to be issued
13 by the Department of Revenue under Chapter 8 of Title 32.

14 "(11) MOTOR VEHICLE RECONDITIONER. Any person
15 engaged in the business of refurbishing, repairing, or
16 replacing damaged parts of motor vehicles for the purpose of
17 preparing the vehicle for resale under the same identification
18 and identity that the vehicle bore before the refurbishing.

19 "(12) MOTOR VEHICLE WHOLESALER. Any person engaged
20 in the business of buying, selling, or exchanging motor
21 vehicles at wholesale to motor vehicle dealers, as defined in
22 this article, and not to the public.

23 "(13) MUNICIPALITY. Any incorporated city or town in
24 this state.

25 "(14) NONRESIDENT. Every person who is not a
26 resident of this state.

27 "(15) OWNER. Any of the following:

1 "a. A person or persons holding the legal title to a
2 motor vehicle.

3 "b. The mortgagor or conditional vendee of a vehicle
4 that is the subject of a chattel mortgage or an agreement for
5 the conditional sale thereof or other like agreement with the
6 right of purchase upon performance of the conditions stated in
7 the agreement and with the immediate right of possession
8 vested in the mortgagor or conditional vendee.

9 "c. The lessee of a vehicle owned by the United
10 States of America or any of its agencies or instrumentalities.

11 " (16) PERSON. Every individual, firm, partnership,
12 association, estate, trust, or corporation, and the receiver,
13 assignee, agent, administrator, or other representative of any
14 of them.

15 " (17) PRIVATE PASSENGER AUTOMOBILE. Every motor
16 vehicle designed primarily for the transportation of nine
17 persons or less except the following:

18 "a. Motorcycles.

19 "b. Motor vehicles used in the transportation of
20 persons for hire.

21 "c. Trailers or semitrailers.

22 "d. Self-propelled campers or house cars including
23 every motor vehicle of the type usually referred to as a bus
24 which is owned and operated by an individual for personal or
25 private use and not for hire, rent, or compensation. Motor
26 trucks of the type commonly known as "pickups" or "pickup
27 trucks," regardless of the use made of any such motor trucks

1 and regardless of whether the owner thereof owns or has access
2 to any other mode of transportation, shall not be deemed to
3 constitute a private passenger automobile.

4 "(18) PUBLIC HIGHWAY. Every highway, road, street,
5 alley, lane, court, place, trail, drive, bridge, viaduct, or
6 trestle, located either within a municipality or in
7 unincorporated territory, and laid out or erected by the
8 public or dedicated or abandoned to the public or intended for
9 use by or for the public. The term "public highway" shall
10 apply to and include driveways upon the grounds of
11 universities, colleges, schools, and institutions, but shall
12 not include private driveways, private roads, or private
13 places not intended for use by the public.

14 "(19) SELF-PROPELLED CAMPERS or HOUSE CARS. A
15 self-propelled motor vehicle designed and used primarily for
16 mobile living quarters. The living quarters on self-propelled
17 campers or house cars are constructed as an integral part of
18 the motor vehicle and are not detachable. Self-propelled
19 campers or house cars are commonly known as motor homes.

20 "(20) SEMITRAILER. Every vehicle without motive
21 power designed for carrying persons or property and for being
22 drawn by a motor vehicle and so constructed that some part of
23 its weight and some part of its load rest upon or are carried
24 by another motor vehicle.

25 "(21) STATE. A state, territory, or possession of
26 the United States, the District of Columbia, the Commonwealth
27 of Puerto Rico, or a province of the Dominion of Canada.

1 "(22) TAX YEAR. The tax year of this state, being
2 the 12-month period commencing on each October 1.

3 "(23) TRAILER. Every vehicle without motive power
4 designed to carry persons or property wholly on its own
5 structure and to be drawn by another motor vehicle.

6 "(24) TRAVEL TRAILER. A vehicle without motive
7 power, designed and constructed as a camping vehicle or a
8 temporary dwelling, living, or sleeping place drawn by a
9 private passenger automobile or a pickup truck, but not
10 including folding or collapsible camping trailers included
11 within the definition of utility trailer, nor manufactured
12 homes as defined in Section 40-12-255(n).

13 "(25) TRUCK. Every self-propelled motor vehicle
14 designed and used primarily for the transportation of property
15 in or upon its own structure, every self-propelled motor
16 vehicle of the types known as "campers" and "house cars," and
17 every vehicle of the type commonly called a wrecker, which is
18 used to move disabled motor vehicles for repair, storage, and
19 other purposes.

20 "(26) TRUCK TRACTOR. Every motor vehicle designed
21 and used primarily for drawing other vehicles and not so
22 constructed as to carry a load other than a part of the weight
23 of the vehicles and load so drawn.

24 "(27) UTILITY TRAILER. A trailer primarily designed
25 to be drawn by a passenger car or pickup truck, including
26 luggage trailers, folding or collapsible camping trailers,
27 boat trailers, personal watercraft trailers, and other small

1 trailers of similar size and function, ~~but shall not include~~
2 ~~boat trailers.~~

3 "(28) VEHICLE. Every device in, upon, or by which
4 any person or property is or may be transported or drawn upon
5 a highway, excepting devices moved by muscular power or used
6 exclusively upon rails or tracks or electric personal
7 assistive mobility devices.

8 "All references in this article to the judge of
9 probate shall be deemed to include the commissioner of
10 revenue, license commissioner, or other county official
11 designated by law to register motor vehicles, issue license
12 plates, and perform other duties in connection with motor
13 vehicle licenses."

14 Section 2. Notwithstanding any other laws to the
15 contrary, the revenue collected each month by the judge of
16 probate or other license issuing official from motor vehicle
17 license taxes and registration fees imposed on boat trailers
18 and personal watercraft trailers by the amendment of Section
19 40-12-252 by the act which added this section, shall be
20 remitted to the State Treasurer, who shall distribute the
21 revenue to the Alabama Association of Rescue Squads, Inc., to
22 be distributed on an equal basis to all volunteer rescue
23 squads who are members of the association as provided herein
24 with the association counted as one rescue squad and receiving
25 one share. Funds distributed to the rescue squads shall be
26 used solely for the purchase of rescue equipment and the
27 operation of rescue squads providing rescue services. No funds

1 distributed pursuant to this subdivision shall be used for
2 food or beverages or any entertainment purposes. Any rescue
3 squad formed after the effective date of the act adding this
4 section shall become eligible to receive a distribution after
5 the rescue squad has been a member of the association in good
6 standing for five years and has been actively providing rescue
7 services during the five-year period.

8 Section 3. This act shall become effective on
9 January 1, 2015, following the adoption of a constitutional
10 amendment amending Amendment No. 93 of the Constitution of
11 Alabama of 1901, as amended by Amendment No. 354, now
12 appearing as Section 111.06 of the Official Recompilation of
13 the Constitution of Alabama of 1901, as amended, requiring the
14 Legislature to distribute the portion of any fees levied for
15 the licensing and registration of boat trailers and personal
16 watercraft trailers to rescue squads.