

1 SB183  
2 115875-2  
3 By Senator Holley  
4 RFD: Finance and Taxation General Fund  
5 First Read: 12-JAN-10

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8 SYNOPSIS: Under existing law, current and retired  
9 members of the Alabama National Guard, members of  
10 the United States Armed Forces reserve units,  
11 members of the Civil Air Patrol, and members of  
12 volunteer rescue squads are allowed an exemption  
13 from state privilege or license taxes and  
14 registration fees for one passenger vehicle.

15 This bill would provide for the same  
16 exemption for persons who are retired from the  
17 United States Armed Forces and from any United  
18 States Armed Forces reserve organization. The bill  
19 would provide that the exemption would extend only  
20 to United States Armed Forces retired distinctive  
21 license plates.

22  
23 A BILL  
24 TO BE ENTITLED  
25 AN ACT  
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1                   To amend Section 40-12-244 of the Code of Alabama  
2                   1975, as amended by Act 2009-618, providing certain exemptions  
3                   from motor vehicle license taxes and registration fees, to  
4                   provide an exemption for retirees from the United States Armed  
5                   Forces and from any United States Armed Forces reserve  
6                   organization for distinctive United States Armed Forces  
7                   retired license tags under certain conditions.

8                   BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

9                   Section 1. Section 40-12-244 of the Code of Alabama  
10                   1975, as amended by Act 2009-618, is amended to read as  
11                   follows:

12                   "§40-12-244.

13                   "There shall be exempt from the operation of the  
14                   privilege or license tax and registration fee now or  
15                   hereinafter to be levied on automobiles and motor vehicles by  
16                   the State of Alabama one passenger vehicle owned by any of the  
17                   following:

18                   "(1)a. An active member of the Alabama National  
19                   Guard or the Alabama State Guard, when organized in lieu of  
20                   the National Guard or for any service-connected disabled  
21                   veteran. The exemption for only one vehicle extends only to  
22                   distinctive National Guard or service-connected disabled  
23                   veterans' license tags and shall be claimed upon presentation  
24                   of proper identification on forms prescribed by the Adjutant  
25                   General. Active members of the National Guard may obtain  
26                   additional distinctive license tags for other passenger

1 vehicles which they own by paying the regular privilege or  
2 license tax provided by law.

3 "b. A retired member of the Alabama National Guard  
4 with 20 years or more service. The exemption for only one  
5 vehicle extends only to distinctive National Guard license  
6 tags and shall be claimed upon presentation of proper  
7 identification on forms prescribed by the Adjutant General.  
8 Retired members of the Alabama National Guard may obtain  
9 additional distinctive license tags for passenger vehicles  
10 which they own upon presentation and proper identification on  
11 forms prescribed by the Adjutant General and by paying the  
12 regular privilege or license tax and registration fee as  
13 provided by law.

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

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

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

1           "(5) A volunteer firefighter who is a resident of  
2 Alabama and who is entitled to the distinctive firefighter tag  
3 issued pursuant to Section 32-6-272. The exemption for one  
4 vehicle extends only to the firefighter distinctive license  
5 plate.

6           "(6) Any person who is retired from the United  
7 States Armed Forces or any United States Armed Forces reserve  
8 organization who is a resident of Alabama at the time the  
9 exemption is claimed. The exemption shall be for only one  
10 vehicle and shall extend only to distinctive United States  
11 Armed Forces Retired license tags. Retired members of the  
12 United States Armed Forces or any United States Armed Forces  
13 reserve organization may obtain additional distinctive license  
14 plates for passenger vehicles which they own upon presentation  
15 of proper identification and proof of residence requirements  
16 on forms prescribed by the Department of Revenue and by paying  
17 the regular privilege or license tax and registration fee as  
18 prescribed by law."

19           Section 2. This act shall become effective on  
20 January 1 following its passage and approval by the Governor,  
21 or its otherwise becoming law.