

1 HB643  
2 140012-1  
3 By Representatives Lee and Chesteen  
4 RFD: Ways and Means Education  
5 First Read: 05-APR-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 conversion from  
15 motor vehicle license fees pursuant to Chapter 6 of  
16 Title 32 of the Code of Alabama 1975.

17  
18 A BILL  
19 TO BE ENTITLED  
20 AN ACT  
21

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

1 license fees pursuant to Chapter 6 of Title 32 of the Code of  
2 Alabama 1975.

3 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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

8 "§40-23-4.

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

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

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

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

1 gross proceeds of the sale or sales of plants, seedlings,  
2 nursery stock, or floral products.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

26 "(13) The gross proceeds of the sale or sales of  
27 materials, equipment, and machinery which, at any time, enter



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

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

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

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

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

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

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

1 Alabama, and Searcy Hospital at Mt. Vernon, Alabama, for the  
2 benefit of the patients therein.

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

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

25 "(22) The gross proceeds of the sale, or sales, of  
26 seedlings, plants, shoots, and slips which are to be used for  
27 planting vegetable gardens or truck farms and other

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

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

14 "(24) The gross proceeds from sales of admissions to  
15 any theatrical production, symphonic or other orchestral  
16 concert, ballet, or opera production when such concert or  
17 production is presented by any society, association, guild, or  
18 workshop group, organized within this state, whose members or  
19 some of whose members regularly and actively participate in  
20 such concerts or productions for the purposes of providing a  
21 creative outlet for the cultural and educational interests of  
22 such members, and of promoting such interests for the  
23 betterment of the community by presenting such productions to  
24 the general public for an admission charge. The employment of  
25 a paid director or conductor to assist in any such  
26 presentation described in this subdivision shall not be  
27 construed to prohibit the exemptions herein provided.

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

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

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

23           "The words commercial fishing vessels shall mean  
24 vessels whose masters and owners are regularly and exclusively  
25 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 necessities from his or her primary  
22 medical doctor to receive the exemption.

23 "(b) Any violation of any provision of this section  
24 shall be punishable in a court of competent jurisdiction by a  
25 fine of not less than \$500 and no more than \$2,000 and  
26 imprisonment of not less than six months nor more than one  
27 year in the county jail."

1           Section 3. A motor vehicle receiving a sales tax  
2 exemption pursuant to subdivision (46) of Section 40-23-4 of  
3 the Code of Alabama 1975, pursuant to Section 2 of this  
4 amendatory act shall be exempt from any additional ad valorem  
5 taxes due under Section 40-12-253 as a result of the  
6 conversion, reconfiguration, or general maintenance of the  
7 motor vehicle to meet the physical and mental challenges of  
8 the owner. Ad valorem taxes shall be assessed based on the  
9 value of the motor vehicle prior to the conversion,  
10 reconfiguration, or general maintenance of the vehicle.

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