

1 HB460  
2 158399-1  
3 By Representative Beech (N & P)  
4 RFD: Local Legislation  
5 First Read: 12-FEB-14

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to Washington County; providing further for  
14 a one-stop tag purchase for the assessment and collection of  
15 ad valorem taxes and sales taxes on motor vehicles, motor  
16 vehicle titles, and non-motorized vehicles; transferring  
17 certain duties and responsibilities of the revenue  
18 commissioner to the judge of probate; requiring an additional  
19 bond of the judge of probate; providing for renewal of  
20 licenses by mail; and providing for the deposit of fees and  
21 commissions in the general fund of the county.

22 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

23 Section 1. The judge of probate of Washington County  
24 shall perform all duties relative to the assessment and  
25 collection of taxes on motor vehicles, motor vehicle titles,  
26 and non-motorized vehicles in Washington County which the  
27 revenue commissioner is required under the law to perform. The

1 revenue commissioner shall be relieved of all duties and  
2 responsibilities relative to the assessment and collection of  
3 taxes on motor vehicles, motor vehicle titles, and  
4 non-motorized vehicles, and the judge of probate shall have  
5 all the duties and responsibilities relative to the assessment  
6 and collection of taxes and issuance of motor vehicle licenses  
7 and titles for motorized and non-motorized vehicles. For  
8 purposes of this act, the term "motor vehicle" shall mean the  
9 same as defined in Article 5, Chapter 12, Title 40, as  
10 amended.

11 Section 2. Before entering upon the additional  
12 duties imposed by this act, the judge of probate shall execute  
13 an additional bond in a sum prescribed by a written  
14 recommendation to the judge of probate from the Examiners of  
15 Public Accounts, giving as surety a bonding company authorized  
16 to do business in this state. The bond shall be conditioned as  
17 other official bonds and shall be filed and recorded in the  
18 Office of the Clerk of the Circuit Court in Washington County.  
19 A certified copy of the bond shall be furnished by the judge  
20 of probate to the state Comptroller. Premiums on the bond of  
21 the judge of probate shall be paid from the general fund of  
22 the county.

23 Section 3. The Washington County Commission shall  
24 furnish suitable quarters or additional space as it deems  
25 necessary for the efficient performance of the additional  
26 duties of the judge of probate and shall transfer all  
27 necessary forms, books, records, and supplies from the office

1 of the revenue commissioner to the judge of probate as are  
2 pertinent to the transference of the duties and shall  
3 thereafter provide stationery, forms, and supplies as are  
4 furnished pursuant to law by the state Department of Finance,  
5 the state Comptroller, and the state Department of Revenue.  
6 The county commission shall provide clerks to the judge of  
7 probate for the proper and efficient performance of the duties  
8 of the office at the rate of compensation set by the county  
9 commission. The compensation of the clerks shall be paid out  
10 of the county general fund in the same manner as other county  
11 employees are paid.

12 Section 4. The judge of probate shall charge and  
13 collect the same fee that is prescribed in the general law for  
14 a like service when performed by the tax assessor, tax  
15 collector, revenue commissioner, or license commissioner as  
16 the case may be. All fees shall be the property of the county  
17 and shall be paid into the general fund of Washington County.

18 Section 5. To prevent motor vehicles from escaping  
19 taxation and to provide for the more efficient assessment and  
20 collection of taxes due on motor vehicles, no license shall be  
21 issued to operate a motor vehicle on the public highways of  
22 this state, nor shall any transfer be made by the judge of  
23 probate as provided under this act until the ad valorem tax  
24 and the sales tax on the vehicle are paid in the county for  
25 the preceding year as evidenced by receipt of the judge of  
26 probate, if the motor vehicle belongs to a resident of

1 Washington County or is principally used or operated in  
2 Washington County.

3 Section 6. (a) Every person, firm, or corporation  
4 residing in or owning a motor vehicle which is principally  
5 used in Washington County who desires to operate a motor  
6 vehicle on the public highways of Alabama shall first be  
7 required to pay ad valorem taxes and sales taxes to the judge  
8 of probate. The judge of probate shall issue a certificate of  
9 assessment on a form prescribed by the state Department of  
10 Revenue, shall collect the tax as shown thereon, and shall  
11 make a duplicate of the tax receipt and keep the receipt on  
12 file in the probate office for one year after each audit. The  
13 license tag shall be evidence of the payment of the license  
14 and ad valorem taxes and sales taxes due under this act.

15 (b) Valuation for ad valorem assessment of motor  
16 vehicles shall be at the same rate and on the same basis as is  
17 provided in Article 5, Chapter 12, Title 40, and all laws  
18 relating to the assessment on a quarterly basis are hereby  
19 incorporated in this act and made a part hereof.

20 (c) The judge of probate, in addition to assessing  
21 and collecting the ad valorem taxes and sales taxes due the  
22 state and county on motor vehicles, motor vehicle titles, and  
23 non-motorized vehicles, shall collect the ad valorem taxes and  
24 sales taxes on motor vehicles, motor vehicles titles, and  
25 non-motorized vehicles due all municipalities in Washington  
26 County and shall report and pay over the money collected for  
27 the municipalities at the same time and in the same manner as

1 state and county taxes and licenses are reported and paid over  
2 by him or her. The judge of probate may not issue a license to  
3 operate a motor vehicle on the highways of the state until all  
4 ad valorem taxes and sales taxes due the state, county, and  
5 municipalities are paid for the preceding year as shown by the  
6 tax receipts.

7 Section 7. The state Comptroller, the state  
8 Department of Revenue, and the state Department of Finance  
9 shall furnish the judge of probate all books, records, and  
10 blanks now or hereafter required by law to be furnished to  
11 judges of probate, tax assessors, tax collectors, revenue  
12 commissioners, or license commissioners in connection with the  
13 performance of their duties in the issuance of license plates  
14 and titles on motorized and non-motorized vehicles and the  
15 assessment and collection of ad valorem taxes and sales taxes  
16 on motor vehicles, motor vehicle titles, and non-motorized  
17 vehicles.

18 Section 8. The judge of probate shall receive for  
19 the assessing and collecting of state and county ad valorem  
20 taxes and sales taxes on motor vehicles, motor vehicle titles,  
21 and non-motorized vehicles the same fees charged and  
22 commissions fixed by law to be paid to tax assessors, tax  
23 collectors, revenue commissioners, or license commissioners  
24 for like services. All fees and commissions, including those  
25 charged for ad valorem taxes and sales taxes on motor  
26 vehicles, motor vehicle titles, and non-motorized vehicles in

1 all municipalities in Washington County shall be paid into the  
2 general fund of the county.

3 Section 9. The judge of probate may mail to any  
4 person to whom a motor vehicle license has been previously  
5 issued an application for renewal of a license required to be  
6 returned prior to the expiration date of the license. The  
7 application for renewal may be in the form of a postcard and  
8 shall contain sufficient information to adequately identify  
9 and process the renewal. The signature of the licensee on the  
10 application and proper remittance shall constitute sufficient  
11 authority for the judge of probate to issue the license and  
12 return the license to the licensee by mail. The county  
13 commission may establish a fee to be entitled "Mail Order Fee"  
14 in an amount not to exceed three dollars (\$3) to pay the cost  
15 of this mailing procedure. The fee shall be collected by the  
16 judge of probate at the time of issuance and paid over to the  
17 general fund of the county as are other fees and commissions.

18 Section 10. Notwithstanding the foregoing, nothing  
19 in this act shall be construed to increase the taxes and fees  
20 of motor vehicles, motor vehicle titles, and non-motorized  
21 vehicles as prescribed by law.

22 Section 11. This act shall become effective June 1,  
23 2015.