

1 SB26
2 154775-1
3 By Senators Dial and Whatley
4 RFD: Finance and Taxation General Fund
5 First Read: 14-JAN-14
6 PFD: 10/15/2013

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8 SYNOPSIS: Under existing law, a farmer may obtain a
9 motor vehicle farm tag at a reduced annual license
10 tax and registration fee for one truck tractor
11 owned and used by the farmer for transporting farm
12 products.

13 This bill would delete the limitation
14 limiting a farmer to obtaining one farm tag for
15 truck tractors used by the farmer to transport farm
16 products.

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

22 To amend Section 40-12-248, Code of Alabama 1975,
23 relating to the annual license tax and registration fee with
24 respect to truck tractors owned and used by a farmer to
25 transport farm products; to delete the limitation authorizing
26 a farmer to obtain a tag at a reduced annual license tax and
27 registration fee for only one truck tractor.

1 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

2 Section 1. Section 40-12-248, Code of Alabama 1975,
3 is amended to read as follows:

4 "§40-12-248.

5 "(a) For each truck or truck tractor using the
6 public highways of this state, annual license taxes and
7 registration fees based on the gross vehicle weight in pounds
8 are imposed and shall be charged. For the purposes of this
9 section, the term "gross vehicle weight" shall mean the empty
10 weight of the truck or truck tractor plus the heaviest load to
11 be carried and, in the case of combinations, shall be deemed
12 to include also the empty weight of the heaviest trailer with
13 which the power unit shall be placed in combination, plus the
14 heaviest load to be carried. No tolerance or margin of error
15 shall be allowable under this section, except as provided in
16 subsection (b).

17 "(b) For each truck or truck tractor using the pub-
18 lic highways of this state, the annual license taxes and reg-
19 istration fees herein imposed (i) shall consist of the base
20 amount applicable to the truck or truck tractor under the
21 schedule of base amounts set forth in this subsection, plus
22 (ii) the additional amount, if any, applicable to the truck or
23 truck tractor under the schedule of additional amounts set
24 forth in this subsection:

25 "SCHEDULE OF BASE AMOUNTS

1

2	"Gross Vehicle	
3	"Weight in Pounds	Base Amount
4	"0 to 8,000	\$10.70
5	"8,001 to 10,000	17.50
6	"10,001 to 12,000	52.50
7	"12,001 to 18,000	85.00
8	"18,001 to 26,000	117.50
9	"26,001 to 33,000	150.00
10	"33,001 to 42,000	260.00
11	"42,001 to 55,000	292.50
12	"55,001 to 64,000	325.00
13	"64,001 to 73,280	357.50
14	"73,281 to 80,000	407.50
15	"80,001 or over	445.00

16 "SCHEDULE OF ADDITIONAL AMOUNTS

17

18	"Gross Vehicle	
19	"Weight in Pounds	Additional Amount

1	"0 to 8,000	\$2.30
2	"8,001 to 10,000	17.50
3	"10,001 to 12,000	52.50
4	"12,001 to 18,000	85.00
5	"18,001 to 26,000	117.50
6	"26,001 to 33,000	150.00
7	"33,001 to 42,000	260.00
8	"42,001 to 55,000	292.50
9	"55,001 to 64,000	325.00
10	"64,001 to 73,280	357.50
11	"73,281 to 80,000	407.50
12	"80,001 or over	445.00

13 "The total amount of the annual license tax and
14 registration fee shall be limited with respect to trucks or
15 truck tractors owned and used by a farmer for transporting
16 farm products or the personal property of the farmer for use
17 on his or her farm to a maximum of thirty dollars (\$30) where
18 the gross vehicle weight of the truck does not exceed 30,000
19 pounds; to a maximum of eighty-five dollars (\$85) where the
20 gross vehicle weight of the truck exceeds 30,000 pounds, but
21 does not exceed 42,000 pounds; and to a maximum of two hundred
22 fifty dollars (\$250) where the gross vehicle weight of the
23 truck or truck tractor is up to and including the class

1 currently designated 80,001 pounds or over; ~~provided, however,~~
2 ~~a farmer shall be entitled to pay this reduced annual license~~
3 ~~tax and registration fee for only one truck tractor; for each~~
4 ~~additional truck tractor the annual license tax and~~
5 ~~registration fee shall be determined from the "schedule of~~
6 ~~base amounts" and "the schedule of additional amounts" based~~
7 ~~on the gross vehicle weight in pounds;~~ and the annual license
8 tax and registration fee shall be limited with respect to
9 trucks owned and used by any person for transporting forest
10 products from the point of severance to a sawmill, to a
11 papermill, or to a concentration yard to a maximum of forty
12 dollars (\$40) where the gross vehicle weight of the truck does
13 not exceed 30,000 pounds and to a maximum of sixty-five
14 dollars (\$65) where the gross vehicle weight exceeds 30,000
15 pounds, but does not exceed 42,000 pounds.

16 "For purposes of enforcement of farm truck license
17 tags, or of forest products truck license tags for trucks that
18 do not exceed 42,000 pounds in gross vehicle weight, all
19 scaled weight shall be allowed a tolerance or a margin of
20 error of 10 percent of the true gross or axle weights to allow
21 for any climatic conditions.

22 "For each truck tractor which is operated by a
23 certificated motor carrier and which is operated exclusively
24 within 15 miles of the corporate limits of the incorporated
25 municipality in which it is customarily domiciled, but not
26 including vehicles operating beyond the borders of Alabama,
27 and which is registered in the county in which it is

1 customarily domiciled, a total annual license tax and
2 registration fee of three hundred dollars (\$300) is imposed
3 and shall be charged.

4 "The total amount of the annual license tax and
5 registration fee shall be limited to the following schedule
6 for all self-propelled campers or house cars, but a
7 self-propelled camper or a house car whose weight does not
8 exceed 8,000 pounds, shall be subject to the provisions of
9 Section 40-12-273(b):

10 "SCHEDULE OF BASE AMOUNTS

11

12 "Gross Vehicle	
13 "Weight in Pounds	Base Amount
14 "0 to 8,000	\$10.70
15 "8,001 to 12,000	25.00
16 "12,001 to 18,000	50.00
17 "18,001 to 26,000	87.50
18 "26,001 to 33,000	137.50
19 "33,001 to 42,000	250.00

20 "SCHEDULE OF ADDITIONAL AMOUNTS

1	"Gross Vehicle	
2	"Weight in Pounds	Additional Amount
3	"0 to 8,000	\$2.30
4	"8,001 to 12,000	25.00
5	"12,001 to 18,000	50.00
6	"18,001 to 26,000	87.50
7	"26,001 to 33,000	137.50
8	"33,001 to 42,000	250.00

9 "(1) Notwithstanding the other provisions of this
10 section, a pickup truck as defined in Section 32-8-2, which is
11 used for personal or agricultural use and which is not
12 operated for commercial purposes, shall be licensed and
13 registered based on the gross weight of the vehicle only
14 without regard to the heaviest load to be carried including
15 the heaviest load to be carried on any trailer used in
16 combination with the truck, and, for purposes of this
17 subdivision, the term "gross vehicle weight in pounds" as used
18 in this subsection means the gross weight of the vehicle only
19 without regard to the heaviest load to be carried including
20 the heaviest load to be carried on any trailer used in
21 combination with the truck.

1 "(2) Notwithstanding the other provisions of this
2 section, a motor vehicle wrecker, commonly known as a tow
3 truck, which is used primarily to move, tow, or recover
4 disabled motor vehicles or used for impoundment purposes,
5 shall be licensed and registered based on the gross vehicle
6 weight of the wrecker only without regard to the gross vehicle
7 weight of any motor vehicle to be towed by the wrecker.

8 "(c) Every person making application for license
9 under this section to use a truck or truck tractor on the
10 public highways of this state shall be required to make an
11 affidavit declaring the gross vehicle weight of the truck or
12 truck tractor and file the affidavit with the judge of
13 probate, or other county licensing officer, in the county in
14 which the application is made. Upon payment of the applicable
15 motor vehicle license tax or registration fee, the license to
16 use the truck or truck tractor on the public highways of this
17 state shall be limited to the gross vehicle weight so declared
18 by the owner, which shall be deemed to constitute the
19 allowable gross vehicle weight for which the vehicle is
20 licensed.

21 "After having obtained a license under this section
22 with respect to any truck or truck tractor, the owner thereof
23 may during the then current tax year voluntarily increase the
24 allowable gross vehicle weight for which the vehicle is
25 licensed by making a new affidavit, applying for a new license
26 applicable to the appropriate gross vehicle weight
27 classification, surrendering the license plates or tags

1 previously obtained, and paying the difference between the
2 fees applicable to a license for the higher weight
3 classification desired and the fee in respect of the license
4 so surrendered. The license classification of a truck or truck
5 tractor may not be decreased, however, except once a year at
6 the time new license tags or plates are purchased for the
7 truck or truck tractor."

8 Section 2. This act shall become effective
9 immediately following its passage and approval by the
10 Governor, or its otherwise becoming law.