

1 HB78
2 202806-6
3 By Representatives Ingram and Holmes (N & P)
4 RFD: Local Legislation
5 First Read: 04-FEB-20
6 PFD: 02/03/2020

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2 ENROLLED, An Act,

3 Relating to Elmore County; to amend and renumber
4 Sections 45-26-81.40 to 45-26-81.46 of the Code of Alabama
5 1975, as Sections 45-26-242.20 to 45-26-242.26 of the Code of
6 Alabama 1975, to transfer the duties and functions of the
7 license division in the office of the judge of probate to the
8 office of the revenue commissioner; to increase the salary of
9 the revenue commissioner effective beginning the next term of
10 office; and to further provide for the salary of the judge of
11 probate.

12 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

13 Section 1. Subpart 3 of Part 2 of Article 8 of
14 Chapter 26 of Title 45, Code of Alabama 1975, commencing with
15 Section 45-26-81.40, is amended and renumbered as Subpart 2 of
16 Part 3 of Article 24 of Chapter 26, Title 45, Code of Alabama
17 1975, to read as follows:

18 "Subpart 2.

19 ~~"§45-26-81.40~~ §45-26-242.20

20 ~~"There~~ Effective July 1, 2020, there is created
21 within the ~~Judge of Probate's~~ Revenue Commissioner's Office of
22 Elmore County a license division which shall issue all
23 licenses, including driver licenses, issued through the judge
24 of probate's office prior to the effective date of this
25 section, except marriage licenses. Effective July 1, 2020, the

1 judge of probate shall be relieved of these duties. The county
2 commission shall furnish suitable quarters and provide the
3 necessary forms, books, stationery, records, equipment, and
4 supplies, except for stationery forms and supplies that are
5 furnished pursuant to law by the State Department of Finance
6 or the Comptroller. The county commission shall also provide
7 clerks and other assistants for the ~~judge of probate~~ revenue
8 commissioner as shall be necessary from time to time for the
9 proper and efficient performance of the duties of his or her
10 office. The number and compensation of the clerks and other
11 assistants shall be subject to the approval of the county
12 commission. The compensation of the clerks and assistants
13 shall be paid out of the general fund of the county in the
14 same manner as other county employees are paid.

15 ~~§45-26-81.41~~ §45-26-242.21

16 "The ~~judge of probate~~ revenue commissioner shall
17 perform all duties relating to the assessment and collection
18 of ad valorem taxes, registration, and issuance of decals
19 related to manufactured homes as required by Act 91-694,
20 ~~except including~~ those subject to ad valorem taxation
21 specifically mentioned in subdivision (15) of subsection (b)
22 of Section 40-11-1, and casual sales and use taxes on motor
23 vehicles and manufactured homes in the county, ~~which have been~~
24 ~~performed by the revenue commissioner.~~ The Revenue
25 Commissioner of Elmore County ~~is relieved of~~ shall perform all

1 duties and responsibilities relating to the assessment and
2 collection of taxes on motor vehicles and manufactured homes.
3 The ~~judge of probate~~ revenue commissioner shall receive the
4 commissions and fees ~~now allowed the revenue commissioner~~ for
5 performing these functions and these fees and commissions
6 shall be remitted to the county general fund. Reporting and
7 remitting of the collections of these fees shall be made by
8 the ~~judge of probate~~ revenue commissioner or as otherwise
9 required by statute.

10 "~~§45-26-81.42~~ §45-26-242.22

11 "The ~~judge of probate~~ revenue commissioner shall
12 keep at all times an accurate record of all licenses received
13 by him or her from the Comptroller and of the disposition made
14 of them, of all monies received, and of the licenses issued by
15 him or her. The ~~judge of probate~~ revenue commissioner shall
16 report to the Comptroller at the same time and in the same
17 manner that the judges of probate are required to do under the
18 general law. All unissued licenses and stubs or duplicates or
19 carbon copies of licenses issued shall be accounted for in the
20 same manner that judges of probate are required to account for
21 by law.

22 "~~§45-26-81.43~~ §45-26-242.23

23 "Except as provided in this subpart, the ~~judge of~~
24 ~~probate~~ revenue commissioner may charge and collect the same
25 fees that are provided for by law. All fees shall be the

1 property of the county and shall be paid to the general fund
2 of the county. Refunds for licenses issued by mistake or fact
3 of law shall be made under the conditions and in the manner
4 prescribed by law.

5 ~~"§45-26-81.44~~ §45-26-242.24

6 "To prevent motor vehicles from escaping taxation
7 and to provide for a more efficient procedure for the
8 assessment and collection of taxes due on motor vehicles, no
9 licenses shall be issued to operate motor vehicles on the
10 public highways of this state, nor shall any transfer be made
11 by the ~~judge of probate~~ revenue commissioner until the ad
12 valorem tax on the vehicles has been paid to the county for
13 the preceding year as evidenced by receipt from the ~~judge of~~
14 ~~probate~~ revenue commissioner. Every person, firm, or
15 corporation driving or owning a motor vehicle who desires to
16 operate a motor vehicle on the public highways of Alabama
17 shall first return the motor vehicle for ad valorem taxation
18 purposes to the ~~judge of probate~~ revenue commissioner who
19 shall issue a certificate of assessment on a form prescribed
20 by the state Department of Revenue, shall collect the taxes
21 shown on the certificate, and shall make a duplicate of the
22 tax receipt and keep same on file in his or her office. The
23 license tag shall be evidence of the payment of the license
24 and ad valorem tax due as provided under this subpart.

25 ~~"§45-26-81.45~~ §45-26-242.25

1 "Before any vehicle can be assessed, the ~~judge of~~
2 ~~probate~~ revenue commissioner shall be furnished the tag number
3 presently on the vehicle unless the vehicle is new, in which
4 case the ~~judge of probate~~ revenue commissioner shall be
5 furnished a bona fide bill of sale from the dealer showing
6 when the vehicle was bought new. In the case of a used car
7 brought into the state from another state which provided that
8 upon sale or transfer of the motor vehicle the tags are either
9 surrendered to an appropriate authority or subsequently
10 reissued by the seller, the ~~judge of probate~~ revenue
11 commissioner shall be furnished a bona fide certificate of
12 title properly assigned which shows when the car was sold to
13 an individual, firm, corporation, or association, living or
14 operating in this state. If the tag number, bill of sale, or
15 certificate of title is not furnished, the vehicle shall be
16 presumed to have been in the state the entire year for which
17 taxes are being assessed. Those motor vehicles brought into
18 the state during any tax year and new motor vehicles for which
19 licenses have never been issued that have been sold from the
20 stock of a dealer during any tax year shall be subject to
21 taxation as if they had been held or owned in the state on the
22 first day of October.

23 "~~§45-26-81.46~~ §45-26-242.26

24 "The ~~judge of probate~~ revenue commissioner may mail
25 an application for renewal of licenses to persons to whom

1 licenses have been previously issued. The renewal forms shall
2 be mailed prior to the expiration date of the license. The
3 renewal forms may be in postcard form and shall contain
4 sufficient information to adequately identify and process the
5 renewal forms. There is established a fee to be entitled a
6 mail order fee which shall be set from time to time by the
7 county commission in an amount not to exceed five dollars (\$5)
8 per registration to pay the cost of the mailing procedure.
9 This mail order fee shall only be collected from those persons
10 who request their license to be mailed and the fee shall be
11 collected by the ~~judge of probate~~ revenue commissioner at the
12 time of issuance and paid over to the general fund of the
13 county as are other fees and commissions. The signature of the
14 licensee on the renewal form and the proper remittance plus
15 the mail order fee if mail service is requested shall
16 constitute sufficient authority for the ~~judge of probate~~
17 revenue commissioner to issue the license and return to the
18 licensee by mail."

19 Section 2. (a) Effective on the effective date of
20 this act, the Revenue Commissioner of Elmore County shall
21 receive an annual expense allowance of sixteen thousand
22 dollars (\$16,000) per year payable in equal monthly
23 installments from the general fund of the county until
24 September 30, 2021. The expense allowance shall be in addition
25 to all other compensation and benefits granted the revenue

1 commissioner and may be treated as compensation for retirement
2 purposes. Effective October 1, 2021, the expense allowance
3 provided by this subsection shall be repealed.

4 (b) Effective on October 1, 2021, the Revenue
5 Commissioner of Elmore County shall receive a base annual
6 salary of ninety-five thousand dollars (\$95,000) per year
7 payable in equal monthly installments as provided by law, plus
8 any additional compensation provided by general law pursuant
9 to subdivision (3) of Section 11-2A-3, Code of Alabama 1975.
10 The salary provided by this subsection shall supersede any
11 salary, expense allowance, or other compensation provided to
12 the revenue commissioner prior to the effective date of this
13 subsection.

14 Section 3. Effective on the effective date of this
15 act, the base annual salary of the Judge of Probate of Elmore
16 County shall be ninety-eight thousand dollars (\$98,000) per
17 year, payable in equal monthly installments from the general
18 fund of the county. The salary provided by this section shall
19 supersede any salary, expense allowance, or other compensation
20 provided to the judge of probate prior to the effective date
21 of this act.

22 Section 4. Notwithstanding any other provision of
23 law, in addition to any other compensation provided to the
24 revenue commissioner or judge of probate, the revenue
25 commissioner and judge of probate shall continue after the

1 effective date of this act to receive any cost-of-living or
2 other salary increases granted to county employees or elected
3 officials in the county and as approved by the county
4 commission or any salary increases as otherwise granted and
5 approved by the county commission.

6 Section 5. All laws or parts of laws which conflict
7 with this act are repealed.

8 Section 6. This act shall become effective July 1,
9 2020, following its passage and approval by the Governor, or
10 its otherwise becoming law.

