

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

A BILL
TO BE ENTITLED
AN ACT

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

1 "Subpart 2.

2 ~~"§45-26-81.40~~ §45-26-242.20

3 ~~"There~~ Effective July 1, 2020, there is created
4 within the ~~Judge of Probate's~~ Revenue Commissioner's Office of
5 Elmore County a license division which shall issue all
6 licenses, including driver licenses, issued through the judge
7 of probate's office prior to the effective date of this
8 section, except marriage licenses. Effective July 1, 2020, the
9 judge of probate shall be relieved of these duties. The county
10 commission shall furnish suitable quarters and provide the
11 necessary forms, books, stationery, records, equipment, and
12 supplies, except for stationery forms and supplies that are
13 furnished pursuant to law by the State Department of Finance
14 or the Comptroller. The county commission shall also provide
15 clerks and other assistants for the ~~judge of probate~~ revenue
16 commissioner as shall be necessary from time to time for the
17 proper and efficient performance of the duties of his or her
18 office. The number and compensation of the clerks and other
19 assistants shall be subject to the approval of the county
20 commission. The compensation of the clerks and assistants
21 shall be paid out of the general fund of the county in the
22 same manner as other county employees are paid.

23 ~~§45-26-81.41~~ §45-26-242.21

24 "The ~~judge of probate~~ revenue commissioner shall
25 perform all duties relating to the assessment and collection
26 of ad valorem taxes, registration, and issuance of decals
27 related to manufactured homes as required by Act 91-694,

1 ~~except~~ including those subject to ad valorem taxation
2 specifically mentioned in subdivision (15) of subsection (b)
3 of Section 40-11-1, and casual sales and use taxes on motor
4 vehicles and manufactured homes in the county, ~~which have been~~
5 ~~performed by the revenue commissioner~~. The Revenue
6 Commissioner of Elmore County ~~is relieved of~~ shall perform all
7 duties and responsibilities relating to the assessment and
8 collection of taxes on motor vehicles and manufactured homes.
9 The ~~judge of probate~~ revenue commissioner shall receive the
10 commissions and fees ~~now allowed the revenue commissioner~~ for
11 performing these functions and these fees and commissions
12 shall be remitted to the county general fund. Reporting and
13 remitting of the collections of these fees shall be made by
14 the ~~judge of probate~~ revenue commissioner or as otherwise
15 required by statute.

16 ~~"§45-26-81.42~~ §45-26-242.22

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

1 "~~§45-26-81.43~~ §45-26-242.23

2 "Except as provided in this subpart, the ~~judge of~~
3 ~~probate~~ revenue commissioner may charge and collect the same
4 fees that are provided for by law. All fees shall be the
5 property of the county and shall be paid to the general fund
6 of the county. Refunds for licenses issued by mistake or fact
7 of law shall be made under the conditions and in the manner
8 prescribed by law.

9 "~~§45-26-81.44~~ §45-26-242.24

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

1 license tag shall be evidence of the payment of the license
2 and ad valorem tax due as provided under this subpart.

3 ~~"§45-26-81.45~~ §45-26-242.25

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

26 ~~"§45-26-81.46~~ §45-26-242.26

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

21 Section 2. (a) Effective on the effective date of
22 this act, the Revenue Commissioner of Elmore County shall
23 receive an annual expense allowance of sixteen thousand
24 dollars (\$16,000) per year payable in equal monthly
25 installments from the general fund of the county until
26 September 30, 2021. The expense allowance shall be in addition
27 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
26 effective date of this act to receive any cost-of-living or
27 other salary increases granted to county employees or elected

1 officials in the county and as approved by the county
2 commission or any salary increases as otherwise granted and
3 approved by the county commission.

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

6 Section 6. This act shall become effective July 1,
7 2020, following its passage and approval by the Governor, or
8 its otherwise becoming law.