

1 SB96
2 202806-7
3 By Senator Chambliss (N & P)
4 RFD: Local Legislation
5 First Read: 04-FEB-20

1 SB96

2
3
4 With Notice and Proof

5
6 ENROLLED, An Act,

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

16 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

17 Section 1. Subpart 3 of Part 2 of Article 8 of
18 Chapter 26 of Title 45, Code of Alabama 1975, commencing with
19 Section 45-26-81.40, is amended and renumbered as Subpart 2 of
20 Part 3 of Article 24 of Chapter 26, Title 45, Code of Alabama
21 1975, to read as follows:

22 "Subpart 2.

23 "~~§45-26-81.40~~ §45-26-242.20

24 "~~There~~ Effective July 1, 2020, there is created
25 within the ~~Judge of Probate's~~ Revenue Commissioner's Office of

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

19 ~~§45-26-81.41~~ §45-26-242.21

20 "The ~~judge of probate~~ revenue commissioner shall
21 perform all duties relating to the assessment and collection
22 of ad valorem taxes, registration, and issuance of decals
23 related to manufactured homes as required by Act 91-694,
24 ~~except~~ including those subject to ad valorem taxation
25 specifically mentioned in subdivision (15) of subsection (b)

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

14 ~~"§45-26-81.42~~ §45-26-242.22

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

1 tax receipt and keep same on file in his or her office. The
2 license tag shall be evidence of the payment of the license
3 and ad valorem tax due as provided under this subpart.

4 "~~§45-26-81.45~~ §45-26-242.25

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

1 taxation as if they had been held or owned in the state on the
2 first day of October.

3 ~~"§45-26-81.46~~ §45-26-242.26

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

24 Section 2. (a) Effective on the effective date of
25 this act, the Revenue Commissioner of Elmore County shall

1 receive an annual expense allowance of sixteen thousand
2 dollars (\$16,000) per year payable in equal monthly
3 installments from the general fund of the county until
4 September 30, 2021. The expense allowance shall be in addition
5 to all other compensation and benefits granted the revenue
6 commissioner and may be treated as compensation for retirement
7 purposes. Effective October 1, 2021, the expense allowance
8 provided by this subsection shall be repealed.

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

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

1 provided to the judge of probate prior to the effective date
2 of this act.

3 Section 4. Notwithstanding any other provision of
4 law, in addition to any other compensation provided to the
5 revenue commissioner or judge of probate, the revenue
6 commissioner and judge of probate shall continue after the
7 effective date of this act to receive any cost-of-living or
8 other salary increases granted to county employees or elected
9 officials in the county and as approved by the county
10 commission or any salary increases as otherwise granted and
11 approved by the county commission.

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

14 Section 6. This act shall become effective July 1,
15 2020, following its passage and approval by the Governor, or
16 its otherwise becoming law.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB96
Senate 20-FEB-20
I hereby certify that the within Act originated in and passed
the Senate.

Patrick Harris,
Secretary.

House of Representatives
Passed: 05-MAR-20

By: Senator Chambliss