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3 HOUSE WAYS AND MEANS GENERAL FUND COMMITTEE SUBSTITUTE FOR
4 HB606

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9 SYNOPSIS: Under existing law, Section 40-12-244, Code
10 of Alabama 1975, provides exemptions for certain
11 individuals from the license and registration fees
12 for one passenger vehicle. A veteran who has a
13 service-connected disability is included in the
14 exemptions provided in this section from the
15 license and registration fees for one passenger
16 vehicle. This veteran receives a disabled veteran
17 tag.

18 Also, under existing law, Section 40-12-254,
19 Code of Alabama 1975, provides that a disabled
20 veteran who was disabled in certain wartimes and
21 who has been given funds for an automobile by the
22 U.S. Veterans Administration is entitled to a
23 disabled veteran tag and is exempt from the license
24 and registration fees and ad valorem taxes on the
25 vehicle.

26 This bill would amend Section 40-12-254,
27 Code of Alabama 1975, to provide that any 100

1 percent service connected disabled veteran would be
2 exempt from all license and registration fees and
3 ad valorem taxes on one private passenger vehicle.

4 This bill would also recodify in Section
5 40-12-254, Code of Alabama 1975, the provisions for
6 any other service-connected disabled veterans to be
7 exempt from the license and registration fees for
8 one private passenger automobile and would delete
9 references to service-connected disabled veterans
10 in Section 40-12-244, Code of Alabama 1975.

11
12 A BILL
13 TO BE ENTITLED
14 AN ACT
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16 Relating to motor vehicles owned by disabled
17 veterans; to amend Section 40-12-254 of the Code of Alabama
18 1975, relating to disabled veteran tags, to provide that a 100
19 percent service-connected disabled veteran would be exempt
20 from the license and registration fees and ad valorem taxes on
21 one private passenger automobile owned by the disabled
22 veteran; to recodify and restate the provisions that any other
23 service-connected disabled veteran would be exempt from the
24 license and registration fees on one private passenger
25 automobile; and to amend Section 40-12-244, Code of Alabama
26 1975, for the purpose to delete the references to the
27 exemption of service-connected disabled veterans from the

1 license and registration fees on one private passenger
2 automobile in this section.

3 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

4 Section 1. Section 40-12-254, Code of Alabama 1975
5 is amended to read as follows:

6 "§40-12-254.

7 "(a) Any disabled veteran of World War II or of any
8 other hostilities in which the United States was, is, or shall
9 be engaged against any foreign state, whether as a result of a
10 declared war or not, who owns an automobile which has been, is
11 or shall hereafter be all or partly paid for with funds
12 furnished for ~~such~~ that purpose by the Administrator of
13 Veterans' Affairs under authority of any act of the Congress
14 of the United States, is exempt from all license and
15 registration fees and ad valorem taxes ~~required by or~~
16 ~~prescribed in this article~~ on the automobile; provided, ~~that~~
17 the veteran keeps ~~such~~ the motor vehicle only for private use.

18 "(b) (1) Any service-connected disabled veteran shall
19 be exempt from the privilege or license tax and registration
20 fee levied on automobiles for one disabled veteran's license
21 plate for one private passenger automobile owned by the
22 disabled veteran.

23 "(2) Any service-connected disabled veteran with a
24 permanent rating of 100 percent service-connected disability
25 shall be exempt from the privilege or license tax and
26 registration fee and ad valorem taxes levied on automobiles

1 for one disabled license plate for one private passenger
2 automobile owned by the disabled veteran.

3 "(3) Additional disabled veteran's license plates
4 may be obtained upon payment of the regular privilege or
5 license tax and registration fees and taxes.

6 "(c) Application for an exemption may be made to the
7 probate judge licensing official of the county in which such
8 veteran resides. The state Department of Revenue shall
9 prescribe ~~and furnish application forms to be used and may~~
10 ~~require~~ the documentation the applicant ~~to~~ shall supply such
11 ~~information as may be necessary~~ to enable the ~~probate judge~~
12 licensing official to determine the veteran's eligibility for
13 the exemption. The application ~~shall be sworn to or affirmed~~
14 ~~by the veteran and~~ shall be accompanied by the document or
15 instrument, ~~or a certified copy thereof,~~ which evidences the
16 veteran's ownership of the vehicle. Upon determination of
17 eligibility and grant of the exemption, the ~~probate judge~~
18 licensing official shall issue a license plate or ~~stamp~~ decal,
19 to be provided by the state Department of Revenue, permitting
20 the operation of the motor vehicle.

21 ~~"(b)~~ (d) In lieu of applying the registration fee
22 exemption to the disabled veteran license plate category
23 provided for in this section, the exemption may be applied to
24 any license plate category in which the disabled veteran
25 qualifies to obtain a license plate. Any additional fee
26 imposed for a plate from a distinctive or personalized license

1 plate category shall still be required in order to obtain the
2 plate."

3 Section 2. Section 40-12-244 of the Code of Alabama
4 1975, is amended to read as follow:

5 "§40-12-244.

6 "There shall be exempt from the operation of the
7 privilege or license tax and registration fee now or
8 hereinafter to be levied on automobiles and motor vehicles by
9 the State of Alabama one private passenger vehicle owned by
10 any of the following:

11 "(1)a. An active member of the Alabama National
12 Guard or the Alabama State Guard, when organized in lieu of
13 the National Guard ~~or for any service-connected disabled~~
14 ~~veteran. The exemption for any service-connected disabled~~
15 ~~veteran extends only to the service-connected disabled~~
16 ~~veterans' license plate.~~ The exemption for active members of
17 the Alabama National Guard or Alabama State Guard, when
18 organized in lieu of the National Guard, shall be claimed upon
19 presentation of proper identification on forms prescribed by
20 the Adjutant General. Active members of the National Guard may
21 obtain additional license plates for other passenger vehicles
22 which they own by paying the regular privilege or license tax
23 provided by law.

24 "b. A retired member of the Alabama National Guard
25 with 20 years or more service. The exemption shall be claimed
26 upon presentation of proper identification on forms prescribed
27 by the Adjutant General. Retired members of the Alabama

1 National Guard may obtain additional license plates for
2 passenger vehicles which they own upon presentation and proper
3 identification on forms prescribed by the Adjutant General and
4 by paying the regular privilege or license tax and
5 registration fee as provided by law.

6 ~~"c. In lieu of applying the registration fee
7 exemption to the disabled veteran license plate category
8 provided in this subdivision, the exemption may be applied to
9 any license plate category in which the disabled veteran
10 qualifies to obtain a license plate. Any additional fee
11 required for a plate from a distinctive or personalized
12 license plate category shall still be required in order to
13 obtain the plate.~~

14 "(2)a. An officer, warrant officer, or enlisted
15 person serving as an active member of any United States armed
16 forces reserve organization ~~or any service-connected disabled
17 veterans~~ who were residents of Alabama at the time of entering
18 the service and who are still residents of Alabama at the time
19 the exemption is claimed. The exemption shall be claimed by
20 presentation of proper identification and proof of residence
21 requirements ~~on forms~~ as prescribed by the state Department of
22 Revenue.

23 "b. In lieu of applying the registration fee
24 exemption to the ~~disabled veteran~~ license plate category
25 provided for in this subdivision, the exemption may be applied
26 to any license plate category in which the ~~disabled veteran~~
27 person qualifies to obtain a license plate. Any additional fee

1 imposed for a plate from a distinctive or personalized license
2 plate category shall still be required in order to obtain the
3 plate.

4 "(3) A member of a volunteer rescue squad.

5 "(4) The Civil Air Patrol; including those vehicles
6 owned by the national headquarters and those owned by the
7 Alabama wing of the Civil Air Patrol.

8 "(5) A volunteer firefighter who is a resident of
9 Alabama and who is entitled to the distinctive firefighter
10 plate issued pursuant to Section 32-6-272. The exemption for
11 one vehicle extends only to the firefighter distinctive
12 license plate.

13 "(6) A recipient of the "Alabama Gold Star Family"
14 distinctive plate, with respect to the registration fee, ad
15 valorem tax, and any additional fees."

16 Section 3. This act shall become effective January
17 1, 2022, following its passage and approval by the Governor,
18 or its otherwise becoming law.