

1 SB114
2 204633-1
3 By Senator Butler
4 RFD: Fiscal Responsibility and Economic Development
5 First Read: 02-FEB-21
6 PFD: 01/28/2021

SYNOPSIS: Under current law, motor vehicles owned by Alabama incorporated volunteer rescue squads and used exclusively as life saving, rescue, or first aid vehicles without profit are exempt from the payment of license and registration fees and ad valorem tax.

This bill provides the exemption from the payment of license and registration fees and ad valorem tax for utility trailers owned by volunteer rescue squads.

A BILL
TO BE ENTITLED
AN ACT

Related to volunteer rescue squads; to amend Section 32-11-2, Code of Alabama 1975, to provide an exemption from the payment of license and registration fees and ad valorem taxes for utility trailers.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. Section 32-11-2 Code of Alabama 1975, is
2 amended to read as follows:

3 "§32-11-2.

4 "Motor vehicles and utility trailers as defined in
5 Section 40-12-240, owned by volunteer rescue squads
6 incorporated under the laws of Alabama and used exclusively as
7 life saving, rescue, or first aid vehicles without profit, and
8 which are not rented, leased, or loaned to any private
9 individual, firm, or corporation shall be exempt from payment
10 of license and registration fees and all ad valorem taxes
11 otherwise prescribed by law."

12 Section 2. This act shall become effective January
13 1, 2021, following its passage and approval by the Governor,
14 or its otherwise becoming law.