

1 HB454  
2 212639-2  
3 By Representative Lawrence (N & P)  
4 RFD: Local Legislation  
5 First Read: 08-MAR-22

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ENROLLED, An Act,

Relating to Wilcox County; providing further for a one-stop tag purchase for the assessment and collection of ad valorem taxes and sales taxes on motor vehicles, motor vehicle titles, and non-motorized vehicles; transferring certain duties and responsibilities of the tax assessor and tax collector to the judge of probate; requiring an additional bond of the judge of probate; providing for renewal of licenses by mail; and providing for the deposit of fees and commissions in the general fund of the county.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. The Judge of Probate of Wilcox County shall perform all duties relative to the assessment and collection of taxes on motor vehicles, motor vehicle titles, and non-motorized vehicles in Wilcox County which the tax assessor and tax collector are required under the law to perform. The tax assessor and tax collector shall be relieved of all duties and responsibilities relative to the assessment and collection of taxes on motor vehicles, motor vehicle titles, and non-motorized vehicles, and the judge of probate shall have all the duties and responsibilities relative to the assessment and collection of taxes and issuance of motor vehicle licenses and titles for motorized and non-motorized vehicles. For purposes of this act, the term "motor vehicle"

1 shall mean the same as defined in Article 5, Chapter 12, Title  
2 40, Code of Alabama 1975, as amended.

3 Section 2. Before entering upon the additional  
4 duties imposed by this act, the judge of probate shall execute  
5 an additional bond in a sum prescribed by a written  
6 recommendation to the judge of probate from the Examiners of  
7 Public Accounts, giving as surety a bonding company authorized  
8 to do business in this state. The bond shall be conditioned as  
9 other official bonds and shall be filed and recorded in the  
10 Office of the Clerk of the Circuit Court in Wilcox County. A  
11 certified copy of the bond shall be furnished by the judge of  
12 probate to the state Comptroller. Premiums on the bond of the  
13 judge of probate shall be paid from the general fund of the  
14 county.

15 Section 3. The Wilcox County Commission shall  
16 furnish suitable quarters or additional space as it deems  
17 necessary for the efficient performance of the additional  
18 duties of the judge of probate and shall transfer all  
19 necessary forms, books, records, and supplies from the offices  
20 of the revenue commissioner to the judge of probate as are  
21 pertinent to the transference of the duties and shall  
22 thereafter provide stationery, forms, and supplies as are  
23 furnished pursuant to law by the State Department of Finance,  
24 the state Comptroller, and the State Department of Revenue.  
25 The county commission shall provide clerks to the judge of

1 probate as it deems necessary for the proper and efficient  
2 performance of the duties of the office at the rate of  
3 compensation set by the county commission. The compensation of  
4 the clerks shall be paid out of the county general fund in the  
5 same manner as other county employees are paid.

6 Section 4. The judge of probate shall charge and  
7 collect the same fee that is prescribed in the general law for  
8 a like service when performed by the tax assessor or tax  
9 collector as the case may be. All fees shall be the property  
10 of Wilcox County and shall be paid into the general fund of  
11 the county.

12 Section 5. To prevent motor vehicles from escaping  
13 taxation and to provide for the more efficient assessment and  
14 collection of taxes due on motor vehicles, no license shall be  
15 issued to operate a motor vehicle on the public highways of  
16 this state, nor shall any transfer be made by the judge of  
17 probate as provided under this act, until the ad valorem tax  
18 and the sales tax on the vehicle are paid in the county for  
19 the preceding year as evidenced by receipt of the judge of  
20 probate, if the motor vehicle belongs to a resident of Wilcox  
21 County or is principally used or operated in Wilcox County.

22 Section 6. (a) Every person, firm, or corporation  
23 residing in or owning a motor vehicle which is principally  
24 used in Wilcox County who desires to operate a motor vehicle  
25 on the public highways of Alabama shall first be required to

1 pay ad valorem taxes and sales taxes to the judge of probate.  
2 The judge of probate shall issue a certificate of assessment  
3 on a form prescribed by the State Department of Revenue, shall  
4 collect the tax as shown thereon, and shall make a duplicate  
5 of the tax receipt and keep the receipt on file in the probate  
6 office for one year after each audit. The license tag shall be  
7 evidence of the payment of the license and ad valorem taxes  
8 and sales taxes due under this act.

9 (b) Valuation for ad valorem assessment of motor  
10 vehicles shall be at the same rate and on the same basis as is  
11 provided in Article 5, Chapter 12, Title 40, Code of Alabama  
12 1975, and all laws relating to the assessment on a quarterly  
13 basis are hereby incorporated in this act and made a part  
14 hereof.

15 (c) The judge of probate, in addition to assessing  
16 and collecting the ad valorem taxes and sales taxes due the  
17 state and county on motor vehicles, motor vehicle titles, and  
18 non-motorized vehicles, shall collect the ad valorem taxes and  
19 sales taxes on motor vehicles, motor vehicle titles, and  
20 non-motorized vehicles due all municipalities in Wilcox County  
21 and shall report and pay over the money collected for the  
22 municipalities at the same time and in the same manner as  
23 state and county taxes and licenses are reported and paid over  
24 by him or her. The judge of probate shall collect and deposit  
25 into the general fund of Wilcox County five percent of the

1 amount of municipal taxes collected for assessing and  
2 collecting the taxes and shall deduct that amount from the  
3 total amount collected before paying the city treasury. The  
4 judge of probate may not issue a license to operate a motor  
5 vehicle on the highways of the state until all ad valorem  
6 taxes and sales taxes due the state, county, and  
7 municipalities are paid for the preceding year as shown by the  
8 tax receipts.

9           Section 7. The state Comptroller, the State  
10 Department of Revenue, and the State Department of Finance  
11 shall furnish the judge of probate all books, records, and  
12 blanks now or hereafter required by law to be furnished to  
13 judges of probate, tax assessors, tax collectors, revenue  
14 commissioners, or license commissioners in connection with the  
15 performance of their duties in the issuance of license plates  
16 and titles on motorized and non-motorized vehicles and the  
17 assessment and collection of ad valorem taxes and sales taxes  
18 on motor vehicles, motor vehicle titles, and non-motorized  
19 vehicles.

20           Section 8. The judge of probate shall receive for  
21 the assessing and collecting of state and county ad valorem  
22 taxes and sales taxes on motor vehicles, motor vehicle titles,  
23 and non-motorized vehicles the same fees charged and  
24 commissions fixed by law to be paid to tax assessors or tax  
25 collectors for like services. All fees and commissions,

1 including those charged for ad valorem taxes and sales taxes  
2 on motor vehicles, motor vehicle titles, and non-motorized  
3 vehicles in all municipalities in Wilcox County shall be paid  
4 into the general fund of the county.

5 Section 9. The judge of probate may mail to any  
6 person to whom a motor vehicle license has been previously  
7 issued an application for renewal of a license required to be  
8 returned prior to the expiration date of the license. The  
9 application for renewal may be in the form of a postcard and  
10 shall contain sufficient information to adequately identify  
11 and process the renewal. The signature of the licensee on the  
12 application and proper remittance shall constitute sufficient  
13 authority for the judge of probate to issue the license and  
14 return the license to the licensee by mail. The county  
15 commission may establish a fee to be entitled "Mail Order Fee"  
16 in an amount not to exceed three dollars (\$3) to pay the cost  
17 of this mailing procedure. The fee shall be collected by the  
18 judge of probate at the time of issuance and paid over to the  
19 general fund of the county as are other fees and commissions.

20 Section 10. Notwithstanding the foregoing, nothing  
21 in this act shall be construed to increase the taxes and fees  
22 of motor vehicles, motor vehicle titles, and non-motorized  
23 vehicles as prescribed by law.

24 Section 11. This act shall become operative on  
25 January 1 of any year after the effective date of this act

1       only upon the approval of implementation by a resolution of  
2       the Wilcox County Commission.

3               Section 12. This act shall become effective  
4       immediately following its passage and approval by the  
5       Governor, or its otherwise becoming law.



