

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

A BILL
TO BE ENTITLED
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

1 perform. The tax assessor and tax collector shall be relieved
2 of all duties and responsibilities relative to the assessment
3 and collection of taxes on motor vehicles, motor vehicle
4 titles, and non-motorized vehicles, and the judge of probate
5 shall have all the duties and responsibilities relative to the
6 assessment and collection of taxes and issuance of motor
7 vehicle licenses and titles for motorized and non-motorized
8 vehicles. For purposes of this act, the term "motor vehicle"
9 shall mean the same as defined in Article 5, Chapter 12, Title
10 40, Code of Alabama 1975, as amended.

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

23 Section 3. The Wilcox County Commission shall
24 furnish suitable quarters or additional space as it deems
25 necessary for the efficient performance of the additional
26 duties of the judge of probate and shall transfer all
27 necessary forms, books, records, and supplies from the offices

1 of the revenue commissioner to the judge of probate as are
2 pertinent to the transference of the duties and shall
3 thereafter provide stationery, forms, and supplies as are
4 furnished pursuant to law by the State Department of Finance,
5 the state Comptroller, and the State Department of Revenue.
6 The county commission shall provide clerks to the judge of
7 probate as it deems necessary for the proper and efficient
8 performance of the duties of the office at the rate of
9 compensation set by the county commission. The compensation of
10 the clerks shall be paid out of the county general fund in the
11 same manner as other county employees are paid.

12 Section 4. The judge of probate shall charge and
13 collect the same fee that is prescribed in the general law for
14 a like service when performed by the tax assessor or tax
15 collector as the case may be. All fees shall be the property
16 of Wilcox County and shall be paid into the general fund of
17 the county.

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

1 Section 6. (a) Every person, firm, or corporation
2 residing in or owning a motor vehicle which is principally
3 used in Wilcox County who desires to operate a motor vehicle
4 on the public highways of Alabama shall first be required to
5 pay ad valorem taxes and sales taxes to the judge of probate.
6 The judge of probate shall issue a certificate of assessment
7 on a form prescribed by the State Department of Revenue, shall
8 collect the tax as shown thereon, and shall make a duplicate
9 of the tax receipt and keep the receipt on file in the probate
10 office for one year after each audit. The license tag shall be
11 evidence of the payment of the license and ad valorem taxes
12 and sales taxes due under this act.

13 (b) Valuation for ad valorem assessment of motor
14 vehicles shall be at the same rate and on the same basis as is
15 provided in Article 5, Chapter 12, Title 40, Code of Alabama
16 1975, and all laws relating to the assessment on a quarterly
17 basis are hereby incorporated in this act and made a part
18 hereof.

19 (c) The judge of probate, in addition to assessing
20 and collecting the ad valorem taxes and sales taxes due the
21 state and county on motor vehicles, motor vehicle titles, and
22 non-motorized vehicles, shall collect the ad valorem taxes and
23 sales taxes on motor vehicles, motor vehicle titles, and
24 non-motorized vehicles due all municipalities in Wilcox County
25 and shall report and pay over the money collected for the
26 municipalities at the same time and in the same manner as
27 state and county taxes and licenses are reported and paid over

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

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

22 Section 8. The judge of probate shall receive for
23 the assessing and collecting of state and county ad valorem
24 taxes and sales taxes on motor vehicles, motor vehicle titles,
25 and non-motorized vehicles the same fees charged and
26 commissions fixed by law to be paid to tax assessors or tax
27 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
26 only upon the approval of implementation by a resolution of
27 the Wilcox County Commission.

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