

1 SB119  
2 94512-1  
3 By Senator Butler  
4 RFD: Agriculture, Conservation, and Forestry  
5 First Read: 05-FEB-08

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8 SYNOPSIS: Under existing law, certain persons are  
9 exempt from paying the license tax and registration  
10 fees levied on motor vehicles.

11 This bill would exempt volunteer  
12 firefighters from motor vehicle license and  
13 registration fees on one passenger vehicle  
14 registered in the name of the volunteer  
15 firefighter.

16  
17 A BILL  
18 TO BE ENTITLED  
19 AN ACT

20  
21 To amend Section 40-12-244, Code of Alabama 1975, to  
22 exempt certain volunteer firefighters from the payment of  
23 certain license taxes and registration fees on motor vehicles.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. Section 40-12-244, Code of Alabama 1975,  
26 is amended to read as follows:

27 "§40-12-244.

1           "There shall be exempt from the operation of the  
2 privilege or license tax and registration fee now or  
3 hereinafter to be levied on automobiles and motor vehicles by  
4 the State of Alabama one passenger vehicle owned by any of the  
5 following:

6           "(1)a. An active member of the Alabama National  
7 Guard or the Alabama State Guard, when organized in lieu of  
8 the National Guard or for any service-connected disabled  
9 veteran. The exemption for only one vehicle extends only to  
10 distinctive National Guard or service-connected disabled  
11 veterans' license tags and shall be claimed upon presentation  
12 of proper identification on forms prescribed by the Adjutant  
13 General. Active members of the National Guard may obtain  
14 additional distinctive license tags for other passenger  
15 vehicles which they own by paying the regular privilege or  
16 license tax provided by law.

17           "b. A retired member of the Alabama National Guard  
18 with 20 years or more service. The exemption for only one  
19 vehicle extends only to distinctive National Guard license  
20 tags and shall be claimed upon presentation of proper  
21 identification on forms prescribed by the Adjutant General.  
22 Retired members of the Alabama National Guard may obtain  
23 additional distinctive license tags for passenger vehicles  
24 which they own upon presentation and proper identification on  
25 forms prescribed by the Adjutant General and by paying the  
26 regular privilege or license tax and registration fee as  
27 provided by law.

1           "(2) An officer, warrant officer, or enlisted person  
2           serving as an active member of any United States armed forces  
3           reserve organization or any service-connected disabled  
4           veterans who were residents of Alabama at the time of entering  
5           the service and who are still residents of Alabama at the time  
6           the exemption is claimed. The exemption shall be claimed by  
7           presentation of proper identification and proof of residence  
8           requirements on forms prescribed by the state Department of  
9           Revenue.

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

11           "(4) The Civil Air Patrol; including those vehicles  
12           owned by the national headquarters and those owned by the  
13           Alabama wing of the Civil Air Patrol.

14           "(5) A volunteer firefighter who is a resident of  
15           Alabama and who is entitled to the distinctive firefighter tag  
16           issued pursuant to Section 32-6-272."

17           Section 2. This act shall become effective on the  
18           first day of the third month following its passage and  
19           approval by the Governor, or its otherwise becoming law.