

1 HB118
2 209013-1
3 By Representative Oliver
4 RFD: Ways and Means General Fund
5 First Read: 02-FEB-21
6 PFD: 01/26/2021

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

14 This bill would provide that the exemption
15 applies to the payment of license and registration
16 fees and ad valorem tax for utility trailers owned
17 by volunteer rescue squads.

18
19 A BILL
20 TO BE ENTITLED
21 AN ACT
22

23 Related to volunteer rescue squads; to amend Section
24 32-11-2, Code of Alabama 1975, to provide an exemption from
25 the payment of license and registration fees and ad valorem
26 taxes for utility trailers.

27 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, 2022, following its passage and approval by the Governor,
14 or its otherwise becoming law.