

1 SB264  
2 156625-1  
3 By Senators Dial, Whatley, and Williams  
4 RFD: Finance and Taxation General Fund  
5 First Read: 23-JAN-14

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8 SYNOPSIS: Under existing law, certain members of the  
9 Armed Forces and certain volunteer firefighters and  
10 members of volunteer rescue squads are exempt from  
11 license tax and registration fees on one motor  
12 vehicle.

13 Under existing law, certain disabled  
14 veterans who own a motor vehicle for personal use  
15 paid for all or partly by funds furnished by the  
16 Administrator of Veterans' Affairs under federal  
17 law are exempt from all license fees and ad valorem  
18 taxes on the motor vehicle.

19 This bill would provide that certain members  
20 of the Armed Forces, volunteer firefighters,  
21 members of volunteer rescue squads, and disabled  
22 veterans who own a vehicle paid for in whole or in  
23 part by the Administrator of Veterans' Affairs  
24 would receive an exemption from license fees and ad  
25 valorem taxes for up to two motor vehicles.

26  
27 A BILL

1 TO BE ENTITLED

2 AN ACT

3  
4 To amend Sections 40-12-244 and 40-12-254, Code of  
5 Alabama 1975; to provide an exemption from certain taxes and  
6 fees for certain veterans, volunteer firefighters, and members  
7 of volunteer rescue squads on additional motor vehicles.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

9 Section 1. Sections 40-12-244 and 40-12-254, Code of  
10 Alabama 1975, are amended to read as follows:

11 "§40-12-244.

12 "There shall be exempt from the operation of the  
13 privilege or license tax and registration fee now or  
14 hereinafter to be levied on automobiles and motor vehicles by  
15 the State of Alabama ~~one~~ two passenger ~~vehicle~~ vehicles owned  
16 by any of the following:

17 "(1)a. An active member of the Alabama National  
18 Guard or the Alabama State Guard, when organized in lieu of  
19 the National Guard or for any service-connected disabled  
20 veteran. The exemption for only one vehicle extends only to  
21 distinctive National Guard or service-connected disabled  
22 veterans' license tags and shall be claimed upon presentation  
23 of proper identification on forms prescribed by the Adjutant  
24 General. Active members of the National Guard may obtain  
25 additional distinctive license tags for other passenger  
26 vehicles which they own by paying the regular privilege or  
27 license tax provided by law.

1            "b. A retired member of the Alabama National Guard  
2 with 20 years or more service. The exemption for only one  
3 vehicle extends only to distinctive National Guard license  
4 tags and shall be claimed upon presentation of proper  
5 identification on forms prescribed by the Adjutant General.  
6 Retired members of the Alabama National Guard may obtain  
7 additional distinctive license tags for passenger vehicles  
8 which they own upon presentation and proper identification on  
9 forms prescribed by the Adjutant General and by paying the  
10 regular privilege or license tax and registration fee as  
11 provided by law.

12            "(2) An officer, warrant officer, or enlisted person  
13 serving as an active member of any United States armed forces  
14 reserve organization or any service-connected disabled  
15 veterans who were residents of Alabama at the time of entering  
16 the service and who are still residents of Alabama at the time  
17 the exemption is claimed. The exemption shall be claimed by  
18 presentation of proper identification and proof of residence  
19 requirements on forms prescribed by the state Department of  
20 Revenue.

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

22            "(4) The Civil Air Patrol; including those vehicles  
23 owned by the national headquarters and those owned by the  
24 Alabama wing of the Civil Air Patrol.

25            "(5) A volunteer firefighter who is a resident of  
26 Alabama and who is entitled to the distinctive firefighter tag  
27 issued pursuant to Section 32-6-272. The exemption for one

1 vehicle extends only to the firefighter distinctive license  
2 plate.

3 "§40-12-254.

4 "Any disabled veteran of World War II or of any  
5 other hostilities in which the United States was, is, or shall  
6 be engaged against any foreign state, whether as a result of a  
7 declared war or not, who owns an automobile which has been, is  
8 or shall hereafter be all or partly paid for with funds  
9 furnished for such purpose by the Administrator of Veterans'  
10 Affairs under authority of any act of the Congress of the  
11 United States, is exempt from all license fees and ad valorem  
12 taxes required by or prescribed in this article; provided,  
13 that the veteran keeps such motor vehicle only for private  
14 use. The disabled veteran shall be eligible for the exemption  
15 for up to two motor vehicles kept for private use. Application  
16 for an exemption may be made to the probate judge of the  
17 county in which such veteran resides. The state Department of  
18 Revenue shall prescribe and furnish application forms to be  
19 used and may require the applicant to supply such information  
20 as may be necessary to enable the probate judge to determine  
21 the veteran's eligibility for the exemption. The application  
22 shall be sworn to or affirmed by the veteran and shall be  
23 accompanied by the document or instrument, or a certified copy  
24 thereof, which evidences the veteran's ownership of the  
25 vehicle. Upon determination of eligibility and grant of the  
26 exemption, the probate judge shall issue a license tag or

1 stamp, to be provided by the state Department of Revenue,  
2 permitting the operation of the motor vehicle."

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