

APA-1

### Transmittal Sheet For Notice Of Intended Action

Control: 810

Department or Agency: Revenue

Rule Nos: 810-4-2-.04

Rule Title: Exemptions from Registration Fee

New;  Amended;  Repealed;  Adopt by Reference

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety? No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare? Yes

Is there another, less restrictive method of regulation available that could adequately protect the public? No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved and, if so, to what degree? No

Is the increase in cost, if any, more harmful to the public than the harm that result from the absence of the proposed rule? N/A

Are all the facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public? Yes

\*\*\*\*\*

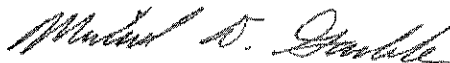
Does the proposed rule have any economic impact? No

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

\*\*\*\*\*

#### Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975 and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Services Agency.



Signature of certifying officer

Date 01/22/2018

APA-6  
10/96

**ECONOMIC IMPACT STATEMENT  
FOR APA RULE  
(Section 41-22-23(f))**

Control No. 810 Department or Agency REVENUE

Rule No: 810-4-2-.04

Rule Title: Exemptions From Registration Fee

           New   X   Amend            Repeal            Adopt by Reference

- NO  
 YES

This rule has no economic impact.

This rule has an economic impact, as explained below:

1. NEED/EXPECTED BENEFIT OF RULE:
2. COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:
3. EFFECT OF THIS RULE ON COMPETITION:
4. EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:
5. EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:
6. SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND ENFORCING THIS RULE:
7. THE SHORT-TERM/LONG-TERM ECONOMIC IMPACT OF THIS RULE ON AFFECTED PERSONS, INCLUDING ANALYSIS OF PERSONS WHO WILL BEAR THE COSTS AND THOSE WHO WILL BENEFIT FROM THE RULE:
8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE BENEFITS AND BURDEN COMPARISON:

9. THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH:

10. DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH IF THE RULE IS NOT IMPLEMENTED:

11. OTHER COMMENTS:

**ALABAMA DEPARTMENT OF REVENUE**  
**Property Tax**

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-4-2-.02                      Manufactured Homes Subject to Ad Valorem Tax

**INTENDED ACTION**

Amend

**SUBSTANCE OF**

**PROPOSED ACTION:**                      The department proposes to amend the above mentioned rule to include instructions to county issuing officials regarding unissued ad valorem decals.

**RULE NO. & TITLE**

810-4-2-.04                      Exemptions from Registration Fee

**INTENDED ACTION**

Amend

**SUBSTANCE OF**

**PROPOSED ACTION:**                      The department proposes to amend the above mentioned rule to provide proper code citations and clarify language.

**RULE NO. & TITLE**

810-4-2-.09                      Move Permits

**INTENDED ACTION**

Amend

**SUBSTANCE OF**

**PROPOSED ACTION:**                      The department proposes to amend the above mentioned rule to include a disclaimer regarding manufactured home moving requirements established by the Alabama Manufactured Housing Commission.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:**    A public hearing will be held at **02:00 PM on Tuesday, March 13, 2018, Room 1203, First Floor**, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at <http://www.revenue.alabama.gov/tax-policy/>.

All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time following publication of the notice up until the conclusion of the hearing. Interested parties may also appear at the hearing to present their views.

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:**

Tuesday, March 13, 2018

**CONTACT PERSON AT AGENCY:**

Meagan Barrett

Alabama Department of Revenue  
4131 Gordon Persons Building  
Montgomery, Alabama 36132  
(334) 242-1380



Michael D. Gamble, Secretary  
Alabama Department of Revenue

810-4-2-.04 Exemptions From Registration Fee.

(1) Owner Occupant Over the Age of 65.

(a) All manufactured home owners who are over the age of 65 shall be exempt from payment of the registration fee on their owner-occupied manufactured home, but will be subject to the payment of the \$5 issuance fee.

(b) This exemption must be claimed annually between October 1 and November 30 or thirty (30) calendar days from the bill of sale or thirty (30) calendar days from the date the manufactured home entered the state for the first time. The \$5 issuance fee must be paid and a registration decal issued annually. Proof of age must be furnished once and kept on file.

(c) Owners who fail to claim the exemption or display the current year decal will be subject to the registration fee, delinquent fee, -citation fee, and penalty set out in §40-12-255(b), Code of Ala. 1975.

(2) Owner Occupant Totally Disabled.

(a) All manufactured homes which are owner-occupied by a totally disabled owner shall be exempt from the payment of the registration fee but will be subject to the \$5 issuance fee as set out in (Section §40-12-255).

(b) The exemption must be claimed annually between October 1 and November 30 or thirty (30) calendar days from the bill of sale or thirty (30) calendar days from the date the manufactured home entered the state for the first time. The \$5 issuance fee must be paid and a registration decal issued annually.

(c) Proof of disability may be (but shall not be limited to) written certificates of such total disability by two physicians licensed to practice in this state. A certificate of disability from the Veterans Administration or the Social Security Administration will be acceptable (40-12-255(i)).

(d) Failure to claim the exemption or display the current year decal will subject the owner to the registration fee, delinquent fee, citation fee, and penalty as set out in **Section §40-12-255(b).**

(3) Owned by Governmental Agencies.

(a) All manufactured homes owned by the United States Government, the State of Alabama, and county or municipal corporations of this state are exempt from the registration fees provided for in **Section §40-12-255(m).**

(b) Issuance of a decal is not required. However, for discovery purposes, a decal may be issued to governmental agencies at no charge.

(4) Manufactured **h**Homes in the **i**Inventory of a **d**Dealer or a Manufacturer.

(a) All manufactured homes in the inventory of a dealer or a manufacturer shall be exempt from the registration fee.

(b) Manufactured homes in the inventory of a dealer or a manufacturer shall not be required to display a decal ~~(40-12-255(a))~~.

(5) Other Statutory Exemptions.

(a) All statutory exemptions pertaining to organizations as exempt from any and all state, county, and municipal taxes, licenses, fees, and charges of any nature ~~whatsoever (Chapter 9, Title 40)~~ **pursuant to Title 40 Chapter 9 Code of Ala. 1975** are exempt from the manufactured home registration and issuance fee.

(b) Subjects statutorily exempt from the payment of the registration fee will not be exempt from the requirement of displaying a current year decal. The subjects must claim the exemption annually and be issued a decal at no charge.

(c) Failure to display the current year decal will subject the manufactured home owner to citation fees and penalties.

(6) Nonresident military personnel stationed in Alabama under orders are exempt from the payment of the registration fee on manufactured homes under the Soldiers and Sailors Civil Relief Act of 1940. However, the current year decal must be displayed. The nonresident military personnel must claim their exemptions annually between October 1 and November 30 or thirty (30) calendar days from the bill of sale or thirty (30) calendar days from the date the manufactured home entered the state for the first time. The \$5 issuance fee must be paid and a registration decal issued annually. Failure to ~~claim the exemption or~~ display the current year decal will subject the owner to the citation fee, and penalty as set out in **Section §40-12-255(b)**.

Author: **Monica Mason Vaughn and Will Martin**.

Authority: §§ 40-2A-7(a) (5), 40-7-61, and 40-7-64, **40-12-255, and Title 40 Chapter 9 Code of Ala. 1975**.

History: Original rule filed February 18, 1993; effective March 26, 1993.

Amended: Filed January 26, 1998; effective March 2, 1998.

Amended: Filed September 9, 1999; effective October 14, 1999.