

APA-1

Transmittal Sheet For Notice Of Intended Action

Control: 810

Department or Agency: Revenue

Rule Nos: 810-5-1-.206

Rule Title: United States Armed Forces Reserve Distinctive License Plates

New; Amended; Repealed; Adopt by Reference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 Reference Service.



Signature of certifying officer

Date 10/20/2017

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10/96

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

Control No. 810 Department or Agency REVENUE

Rule No: 810-5-1-.206

Rule Title: United States Armed Forces Reserve Distinctive License Plates

 New Amend X 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
Motor Vehicle

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-5-1-206 United States Armed Forces Reserve Distinctive License Plates
810-5-1-.208 National Guard Distinctive License Plates Disabled Veteran
810-5-1-.218 Distinctive License Plates

INTENDED ACTION Repeal

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the above mentioned rules because the language is duplicated in rule 810-5-1-.201 regarding license plate fee exemptions.

RULE NO. & TITLE

810-5-8-.09 Identification Documentation Required for Registration

INTENDED ACTION Amend

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above mentioned rule to remove language that requires identification to be presented during registration renewals in accordance with Act 2017- 242.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **1:30 PM on Tuesday, December 12, 2017, 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, December 12, 2017

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

810-5-1-.206 United States Armed Forces Reserve Distinctive License Plates. **(Repeal)**

(1) Active members of the United States Armed Forces Reserve, who are residents of Alabama, shall be entitled to claim a registration fee exemption for one passenger vehicle owned by the active member of a reserve unit.

(2) The registration fee exemption shall apply to only one passenger vehicle or pickup truck. Passenger vehicles shall not include self-propelled campers or house cars, motorcycles, trailers, semitrailers, or motor vehicles used in the transportation of persons for hire. Additional distinctive license plates may be acquired after payment of the required registration fees, and taxes. Where an active member of the United States Armed Forces Reserve moves to another county and desires to purchase a U.S. Armed Forces Reserve military license plate, and the registration fee exemption has already been claimed in the prior county, the reserve member shall present the active reserve identification card or Common Access Card, and the most recent copy of his or her Leave and Earnings Statement (LES) to the county license plate issuing official. This documentation aids the license plate issuing official in ensuring that the individual qualifies to purchase the U.S. Armed Forces Reserve military license plate.

(3) The U.S. government began issuing modified United States military identification cards in October 2004 referred to as Common Access Cards (CAC). The new cards do not contain a status field for military personnel which means that one cannot view the new cards to determine whether an individual is in the National Guard, Reserves, or is active duty military. The new cards are issued to new enlistments, persons receiving promotions, and military personnel receiving replacement cards for other reasons. Previously issued cards containing the status field will remain valid until October 2007 or until the cards expire, whichever comes first.

(4) To claim the exemption, the active reserve member must present, to county license plate issuing official, an active reserve identification card or Common Access Card, and an affidavit signed by the unit commander confirming the reservist/vehicle owner remains in military service and is entitled to the registration fee exemption.

(5) The passenger vehicle for which the United States Armed Forces Reserve distinctive license plate is sought shall be owned by the active reserve member as evidenced by the reservist's name appearing on the title. The vehicle shall not be owned by a trust, corporation, LLC, spouse, dependent, etc.

(6) The registration fee exemption for the active reserve member may be applied to a standard passenger license plate or other distinctive license plate categories in addition to the active reserve license plate category. Active reserve members desiring to acquire a distinctive license plate other than the United States Armed Forces Reserve plate must pay the additional fee applicable to the license plate category requested prior to acquiring the distinctive license plate.

(7) United States Armed Forces Reserve license plates are renewed under the staggered registration system. Reservists are to renew in the month assigned by law according to the first letter of the individual reservist's last name.

(8) When a vehicle owned by an active reserve member is sold, junked, or otherwise disposed of, the active reserve license plate shall be removed from the vehicle, and shall remain with the active reserve member. Should the active reserve member acquire another vehicle, the United States Armed Forces Reserve license plate may be transferred to the other vehicle upon payment of the transfer fee to the county license plate issuing official.

(9) While an Alabama resident may qualify for the registration fee exemption, ad valorem tax must be remitted to the county license plate issuing official prior to issuance of a United States Armed Forces Reserve license plate, standard license plate or other distinctive license plate for which the registration exemption is applied.

(10) In the event a member of any United States Armed Forces Reserve unit, by virtue of military orders is deployed outside Alabama, and thus unable to personally provide to the county license plate issuing official an active reserve identification card or Common Access Card, and is otherwise entitled to an exemption under Section 40-12244, Code of Alabama 1975, or other section of Alabama law providing for registration fee exemptions for members of any United States Armed Forces Reserve unit on active military duty, the spouse, dependent or person granted power of attorney to conduct business on behalf of the reservist, may provide proof, as described below, that reservist/vehicle owner is on active duty in military service, and the county license plate issuing official, relying on the proof provided, may authorize the registration fee exemption and issue the requested United States Armed Forces Reserve distinctive license plate, standard license plate, or other distinctive license plate for the reservist.

(11) In the event the reservist is deployed, the proof document to be presented shall be the most recent copy of the reservist's "Leave and Earnings Statement" (LES) or a copy of his/her mobilization orders, and the reservist's spouse or dependent's military identification card.

Author: Billy R. Phillips, Brenda R. Coone

Authority: Sections 40-2A-7(a)(5) and 32-6-352, Code of Alabama 1975 History:

New rule: Filed July 29, 2003, effective September 2, 2003.

Amended: Filed October 28, 2005, effective December 2, 2005.

Amended: Filed April 9, 2010, effective May 14, 2010.