



APA-6  
10/96

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

Control No. 810 Department or Agency REVENUE

Rule No: 810-5-1-.215

Rule Title: Vintage Vehicle License Plates

           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:**

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**ALABAMA DEPARTMENT OF REVENUE  
Motor Vehicle Division**

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-5-1-.215                      Vintage Vehicle License Plates

**INTENDED ACTION:**        Amend rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to offer clarification regarding the issuance of vintage vehicle license plates.

**RULE NO. & TITLE**

810-5-1-.400                      Performance and Registration Information Systems Management  
(PRISM) Program Adopted in Alabama

**INTENDED ACTION:**        Amend rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to provide that registrants may now appeal to the Alabama Tax Tribunal.

**RULE NO. & TITLE**

810-5-1-.226                      Department Requirements for Accurate Registration Information

**INTENDED ACTION:**        Amend rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to clarify requirements for licensing officials regarding submission of registration records to the department.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **2:30 p.m. on Thursday, March 10, 2016, 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://revenue.alabama.gov/analysis/upcoming-rule-hearings.cfm>


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 during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

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

Thursday, March 10, 2016

**CONTACT PERSON AT AGENCY:**

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



Michael D. Gamble, Secretary  
Alabama Department of Revenue

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810-5-1-.215 Vintage Vehicle License Plates.

(1) ~~The Department of Revenue considers the following activities of the owner or operator of a vehicle displaying a Vintage Vehicle license plate as satisfying the requirements of Section 40-12-290, Code of Ala. 1975, as to vehicle use; either if~~ **For the purposes of this rule, the term "Vintage Vehicle license plate" includes -Alabama license plate registrations authorized under Sections 40-12-290 through 40-12-297, Code of Alabama 1975.**

(2) The following activities of the owner or operator of a vehicle displaying a Vintage Vehicle license plate satisfy the requirements of Section 40-12-290, Code of Alabama 1975, as to vehicle use, either if:

(a) The vehicle is operated on the streets or highways for the purpose of moving the vehicle to a location for maintenance or repair, or

(b) The vehicle is operated in "club activities, exhibitions, tours, parades," and can be driven to these locations for the purposes of attending these events or activities. For purposes of Section 40-12-290, Code of Alabama 1975, the term "club activities" shall refer to the sponsored activities of Vintage Vehicle owner organizations, such as the Antique Automobile Club of America, or the Model A Club of America. The term "exhibitions" shall be deemed to refer to public displays of Vintage Vehicles and shall include antique car shows within or without this state. The term "tours" shall be deemed to be an organized trip comprised of several Vintage Vehicles to a predetermined location(s). The term "parades" is deemed to be a public procession on a festive or ceremonial occasion.

(3) The following activities by an owner or operator of a vehicle displaying a Vintage Vehicle license plate are outside the criteria of legal use and in conflict with the provisions of Section 40-12-290, Code of Alabama 1975, et seq., as amended:

(a) The use of the Vintage Vehicle license plate on a vehicle that is being driven to school, to work, shopping, etc. This type of operation constitutes "general transportation purposes" as this term is used in Section 40-12-290, Code of Alabama 1975.

(b) The use of a vehicle displaying a Vintage Vehicle license plate in any type commercial enterprise.

(c) The use of a Vintage Vehicle license plate on a bus (with or without passenger seats), even if privately owned and operated. Also, Section 40-12-290, Code of Alabama 1975, does not authorize the use of these plates on trailers, ambulances, taxis, or any other type vehicle not specifically identified in this section.

(4) Section 40-12-293, Code of Alabama, 1975, provides that vehicles registered with Vintage Vehicle license plates shall be exempt from ad valorem taxation. Vehicles in excess of 30 years of age which are not registered with Vintage Vehicle plates will be subject to ad valorem taxation.

(5) October 1 shall be considered as the beginning of a new model year for vehicles registered as Vintage Vehicles. For example, on October 1, 1996, a 1967 year model vehicle will qualify for Vintage Vehicle license plates; on October 1, 1997, a 1968 year model qualifies, etc.

(6) In issuing the Vintage Vehicle license plates, **county license plate** issuing officials are to collect the registration fee authorized in Section 40-12-290, the issuance fee, and any applicable penalty or interest charges due.

(7) In the event a vehicle displaying a Vintage Vehicle license plate is sold or otherwise disposed of, the license plate follows the vehicle to the new owner. Anyone seeking to transfer a Vintage Vehicle registration into his/her name must provide proof of ownership, must certify that the vehicle continues to qualify as a Vintage Vehicle; and will be used in accordance with the provisions of the Vintage Vehicle Law (Section 40-12-290, **Code of Alabama 1975 et seq.**), pay the appropriate transfer fee and any casual sales tax due; and, must request the transfer within the time specified in Section 40-12-260, **Code of Alabama 1975**, or be subject to the transfer penalty. However, if the new owner will not be using the vehicle in accordance with the provisions of the Vintage Vehicle law, the new owner shall surrender the Vintage Vehicle license plate to the issuing official and acquire a standard or distinctive license plate for the vehicle and pay the applicable taxes and fees.

(8) Vehicles manufactured in the United States before 1954 may not have vehicle identification numbers, and thus are to be registered using the vehicle's motor number.

(9) Applicants will complete an application (form #MVR 40-12-290), in which the vehicle owner certifies that he/she is the true owner of the vehicle, the vehicle description is accurate, the identification number is correct, and the vehicle meets the requirements within Section 40-12-290, **Code of Alabama 1975** to obtain the Vintage Vehicle license plate. Additionally, the person(s) seeking to register the vehicle may be required to prove ownership by providing such documents as a bill of sale, a motor vehicle registration in the registrant's name, or a previously issued insurance policy for the vehicle in the applicant's name.

(10) Under Section 40-12-290(**d**), **Code of Alabama 1975**, to qualify as a Vintage Vehicle, the vehicle must have "the original or substantially similar vehicle body, chassis, engine, and transmission as designated for that make, model, year, and age vehicle." The vehicle must not have been shortened/lengthened/raised/lowered from its original size when manufactured. Furthermore, this subsection does not authorize the issuance of Vintage Vehicle license plates to vehicles with mechanical parts and accessories of a later year model vehicle. For example, a 1928 "Model A" Ford does not have a high performance engine, mag tires, and advanced stereo equipment. Also, "replica" or "kit cars," which are generally fiberglass reproductions of earlier year model vehicles, do not qualify for Vintage Vehicle license plates.

(11) In the event the Vintage Vehicle license plate becomes faded or mutilated, or otherwise difficult to read, or is lost or stolen, the owner shall apply for a replacement Vintage Vehicle license plate, which shall be issued from the inventory of Vintage Vehicle license plates maintained by the county issuing officials. The vehicle owner shall pay the replacement fee provided under Section 40-12-265, Code of Alabama, 1975, and shall surrender the faded or mutilated Vintage Vehicle license plate to the **county** license plate issuing official. In the event an original Alabama license plate, **issued pursuant to Section 40-12-297, Code of Alabama 1975**, becomes illegible, the registrant shall promptly restore the license plate to a legible status, or surrender the license plate to the **county** license plate issuing official.

(12) In the event that someone, having obtained Vintage Vehicle license plates, decides that he/she wants to begin using the vehicle in the same manner as a vehicle displaying standard license plates, the owner may, prior to such use, obtain the standard license plates by paying the appropriate non-prorated registration fee and displaying the standard license plate on the vehicle. In such cases, it will be necessary to surrender the Vintage Vehicle license plate, provided, the owner shall not receive a credit against the standard license plate for fees paid for the Vintage Vehicle license plate. Ad valorem taxes will begin accruing at the time that the standard license plates are obtained.

(13) A vehicle owner who owns an original Alabama license plate may request that the original Alabama license plate and Vintage plate decal be registered in lieu of a Vintage Vehicle license plate **only for vehicles designated 1976 year model or earlier**. A vehicle owner currently displaying a Vintage Vehicle license plate may elect to register his or her vehicle with an original Alabama license plate and Vintage plate decal, **in accordance with Section 40-12-297, Code of Alabama 1975**, by surrendering the Vintage Vehicle license plate and paying the registration fee and issuance fee. Note that ad valorem taxes will not be collected when surrendering a Vintage Vehicle license plate and registering an original Alabama license plate and Vintage plate decal. A refund or credit will not be authorized for the fees previously paid for the Vintage Vehicle license plate.

(14) The Department of Revenue will provide license plate issuing officials with Vintage plate decals to be affixed to the original Alabama license plate, so that the license plate number and year of the license plate will not be obstructed. The decals will contain a number, which must be entered into the registration record as the decal number. The decal and the motor vehicle registration receipt indicates that the vehicle to which the license plate is issued is properly registered in accordance with Section 40-12-297, **Code of Alabama 1975**. The motor vehicle registration receipt must be retained in the vehicle for possible presentation to law enforcement officials in accordance with the provisions of Section 40-12-260, Code of Alabama 1975.

(15) Although Alabama has at various times issued front and rear license plates to motor vehicles, the registration authorized under Section 40-12-297, **Code of Alabama 1975**, shall be displayed on the rear of the vehicle only.

(16) In examining an original Alabama license plate for possible issuance, the license plate issuing official shall determine if the license plate is legible, particularly the entire license



plate number. If the license plate is rusted, paint missing, parts of the plate are missing, holes in the plate, etc., to the degree that law enforcement would have difficulty reading the plate from twenty feet, the issuing official shall refuse to allow the requested license plate to be issued to the vehicle. Provided, the applicant may subsequently restore the plate (or have the plate restored) to the degree that the plate is legible and present the restored license plate for examination and approval by the license plate issuing official.

(17) **Furthermore, in When** examining an original Alabama license plate for possible issuance, the license plate issuing official shall determine if the license plate colors are the colors of the originally issued plate. In order to make this determination, the issuing official may check the Department of Revenue's website to view color pictures of Alabama license plates from 1912 through 1976.

(18) Original Alabama license plates shall be of the category that is appropriate to the type of vehicle being registered (examples: an Alabama automobile plate shall not be issued to a truck or bus; an automobile plate shall not be issued to a motorcycle). Accordingly, the issuing official may need to make inquiry to the Department's website to determine if any symbols shown on the plate are appropriate for the type vehicle being registered.

(19) As Alabama did not issue metal license plates in 1943, a vehicle designated as a 1943 year model may not be registered pursuant to Section 40-12-297, **Code of Alabama 1975**. Furthermore, during World War II a decal was sometimes issued in lieu of a front license plate; in such cases the decal may not be used as a registration pursuant to Section 40-12-297, **Code of Alabama 1975**.

(20) In the event law enforcement officials find a Vintage Vehicle license plate being used in a manner not authorized by Section 40-12-290, **Code of Alabama 1975** et seq., said vehicle operator may be subject to the sanctions authorized by Section 40-12-290(e)(2), **Code of Alabama 1975**, and shall forfeit the Vintage license plate or decal on the license plate issued pursuant to Section 40-12-297, **Code of Alabama 1975**.

(21) The provisions of Section 40-12-297, **Code of Alabama 1975**, authorizing issuance of original Alabama license plates or restored or refurbished Alabama plates do not include reproductions or facsimiles of original Alabama license plates.

(22) Issuing officials may not authorize license plates with license plate numbers exceeding seven (7) characters or displaying all zeros (0000000). All characters to be shown on the registration receipts must be either alpha or numeric characters.

(23) Beginning with license plates issued in 1942, Alabama license plate numbering schemes were identical in many years. Thus, for example, a plate numbered 47-12345 could have been issued every year from 1956 through 1976. To eliminate the potential that two vehicles could have the same registration number, the provisions of Section 40-12-297, **Code of Alabama 1975**, have specific prohibitions against duplicate numbering, and authorize the Department to prevent duplicate numbering by recalling duplicated plate numbers.

Author: James Starling, Sherry Helms  
Authority: Sections 40-2A-7(a)(5) 40-12-290, ~~40-12-293~~ and 40-12-2974,  
Code of Alabama 1975.  
History: New Rule: Filed January 27, 1997, effective March 3, 1997.  
Amended: Filed January 11, 2011, effective February 15, 2011.