

TRANSMITTAL SHEET FOR  
NOTICE OF INTENDED ACTION

Control 810 Department or Agency REVENUE

Rule Nos. 810-4-1-25

Rule Title: Implementation of Optional Two-Year Motor Vehicle Registration Renewal

XX New; \_\_\_\_\_ Amend; \_\_\_\_\_ Repeal; \_\_\_\_\_ 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 might result from the absence of the proposed rule? N/A

Are all 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 *Michael D. Bell*  
Date 9/22/14

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

Control No. 810 Department or Agency REVENUE

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X New \_\_\_\_\_ 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 Division**

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-4-1-.25                      Implementation of Optional Two-Year Motor Vehicle Registration  
Renewal

**INTENDED ACTION:**      Adopt new rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to adopt the above rule to comply with the provisions of Act 2014-301 which allows any county governing body to authorize an optional two-year motor vehicle registration renewal.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **1:30 p.m. on Wednesday, November 5, 2014, Room 1203, First Floor**, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at [ww.revenue.alabama.gov/rulehear.html](http://ww.revenue.alabama.gov/rulehear.html).

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:**  
Wednesday, November 5, 2014

**CONTACT PERSON AT AGENCY:**  
Patricia Toles  
Alabama Department of Revenue  
4131 Gordon Persons Building  
Montgomery, Alabama 36132  
(334) 242-1380



Michael D. Gamble, Secretary  
Alabama Department of Revenue

810-4-1-.25 Implementation of Optional Two-Year Motor Vehicle Registration Renewal.

(1) PURPOSE – This rule is issued pursuant to authority contained in Section 40-7-49, Code of Alabama, 1975, for the purpose of establishing guidelines and procedures for the uniform implementation of the optional two-year motor vehicle registration renewals as provided in Act 2014-301 of the 2014 Regular Session of the Alabama Legislature.

(2) PROCEDURES – The following procedures are established to ensure the uniform implementation of the optional two-year motor vehicle registration renewals.

(a) The county commission of any county, in consultation with the local judge of probate or other county license plate issuing official, may authorize an optional two-year registration renewal for motor vehicles operated on the public highways of Alabama.

(b) If the optional two-year registration renewal for motor vehicles is authorized by the county commission, a registrant may elect to renew his or her motor vehicle for a two-year period.

(c) Upon election to renew registration for the optional two-year period, the registrant shall do all of the following:

1. Pay the local issuance fee for the first year, however they shall not be required to pay an additional local issuance fee for the second year of registration and

2. Pay the license taxes, ad valorem taxes, and registration fees for both years covered by the registration renewal.

(d) The registrant shall acknowledge by signed affidavit that the fair market value used in calculating each year's ad valorem taxes shall be the fair market value established for the motor vehicle for the current year. The fair market value cannot be appealed for the second year if the market value decreases from the current year's market value. The license plate issuing official shall not assess escaped ad valorem taxes if the market value increases in the second year from the current year's market value.

(e) The registrant may elect not to use the optional two-year registration renewal at the time of any subsequent registration renewal and may at that time elect a registration renewal for one year.

(f) The provisions of this rule shall become effective January 1, 2015.

Author: Will Martin, Property Tax Division

Authority: Sections 40-2A-7(a)(5), 40-7-49, Code of Alabama 1975 and Act  
2014-301

History: