ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

CHAPTER 810-5-1
VEHICLE REGISTRATION

810-5-1-.244 Proration Of Motor Vehicle Registration Fees.

(1) §40-12-259, Code of Ala. 1975, provides that license taxes and registration fees for newly acquired vehicles, or vehicles brought into this state for the first time may be prorated for a period less than 12 calendar months. Proration of fees may occur when someone acquires a motor vehicle in a month other than their designated renewal month and pays to the license issuing official monthly prorated fees from the date the motor vehicle was acquired through the designated renewal month.

(2) The phrase "stored in this state" as used in §40-12-258 Code of Ala. 1975, means that a vehicle has not been used or operated on the public highways of this state and the vehicle has remained in this state during the current registration period.

(3) "Reregistration" as used in §40-12-258, Code of Ala. 1975, means the vehicle owner securing subsequent Alabama vehicle registrations.

(4) Pursuant to §40-12-258, Code of Ala. 1975, as a general rule license taxes and registration fees associated with the reregistering of motor vehicles that have been stored in this state and not operated on the public highways shall not be prorated.

(5) The general rule provided in paragraph (4) does not apply in the following situations:

(a) When an owner had legally registered a motor vehicle in another jurisdiction due to the motor vehicle having been based in that jurisdiction, and, upon returning the vehicle to Alabama, subsequently seeks to register the motor vehicle in Alabama.

(b) When a motor vehicle with a valid registration is stolen and the motor vehicle is later recovered and reregistered.

(c) When an owner sells a motor vehicle, and later repossesses the vehicle.

(d) When a surviving spouse registers a motor vehicle in their name for the first time for a vehicle previously registered in the name of the now deceased spouse, provided the surviving

spouse was not listed as a joint owner on the certificate of title.

(e) When a registrant changes the license plate's classification (e.g., from a F1 to a P1 plate) during the registration year.

(f) When a last name change occurs that changes the registrant's designated renewal month (e.g., marriage and divorce).

(g) When reregistering a farm truck, farm truck tractor, cotton module vehicle, self-propelled camper or house car (i.e., motorhome) that has been stored in this state and not operated on the public highways.

(6) Fees associated with the issuance of "permanent license plates" shall not be prorated. "Permanent license plates" as used in this rule refers to those categories of plates issued pursuant to the provisions of §§40-12-250 and 40-12-252(c), Code of Ala. 1975, with no expiration dates. "Permanent license plates" are not renewed and are displayed on vehicles until the vehicles are sold, junked, or otherwise destroyed. "Permanent license plates" will be issued to vehicles owned by the State, a county, a municipality, a public utility department (PUD), or volunteer fire departments. Additionally, "Permanent license plates" are issued to truck trailers, tractor trailers, and semitrailers, upon the request of a registrant. License issuing officials will enter "12/31/9999" on the Alabama Motor Vehicle Registration Tag and Tax Receipt, in the expiration date field to indicate the non-expiration for all permanent license plate registrations.

(7) Registration fees levied for dealer, and manufacturer license plates issued pursuant to the provisions of §40-12-264, Code of Ala. 1975, are not prorated.

(8) In situations where an owner stores their vehicle prior to the designated renewal month, or the motor vehicle is not otherwise operated on the public highways of Alabama during or after the designated renewal month, then the owner must provide proof of such storage or vehicle non-use when reregistering the vehicle. If the license issuing official is satisfied that the motor vehicle was not operated, then the registration penalty (or transfer penalty) will not be charged; however, in accordance with §40-12-258, Code of Ala. 1975, non-prorated registration fees will be charged. A proof of storage document includes, but is not limited to:

(a) A non-use affidavit (Form MVR-10) completed by the motor vehicle owner, neighbor or staff of the storage facility.

(b) A receipt(s) indicating payment to a garage or storage facility.

(c) A letter from appropriate military official on military letterhead indicating that the serviceman stored his or her vehicle at a military base.

(9) In the event a motor vehicle is removed from service prior to the beginning of the registration year and remains out of service throughout the entire registration year, the owner, when reregistering the vehicle will be subject to registration fees for the registration year when the vehicle is placed back into service. Example: Anderson places his automobile in storage in December 2004 and it remains in storage until June 2006. When registering the vehicle in June 2006, Anderson will pay registration fees only for the period February 1, 2006, through January 31, 2007, because the vehicle was out of service for the entire 2005 registration year and was placed back into service during the 2006 registration year. It is important to note that if the vehicle was stored in this state, ad valorem tax must be remitted for each year Anderson owned the vehicle regardless of whether the vehicle was operated on the public highways of this state unless Anderson is registering a vintage vehicle pursuant to §40-12-290, Code of Ala. 1975.

(10) Farm trucks and farm truck tractors are exempt from the non-proration provisions of §40-12-258, Code of Ala. 1975. In order to qualify for prorated reregistration fees, the owner of the truck or truck tractor registered with farm plates must provide proof to the satisfaction of the license issuing official that the motor vehicle(s) in question was not previously operated on the public highways of this state in the registration year for which the vehicle registration is sought. This exemption applies only to farm vehicles registered with the distinctive farm truck (F1-F3), farm truck tractor (F4), and cotton module plates.

(11) When reregistering a motor vehicle with a farm or cotton module plate, the previous registration does not have to be with a farm or cotton module plate in order to qualify for prorated reregistration fees. For example, Winslow has a truck with a gross vehicle weight of 16,000 pounds registered with an X1 license plate for the period December 1, 2005, through November 30, 2006. The truck is removed from service in November 2006. In January 2007, Winslow desires and qualifies for a F1 license plate. Winslow would pay prorated F1 registration fees for the registration period January 1, 2007, through November 30, 2007 (11 months fees).

(12) Self-propelled campers or house cars, commonly known as motor homes, are also exempt from the non-proration provisions of §40-12-258, Code of Ala. 1975. In order to qualify for prorated reregistration fees, the owner of the motor home must provide proof to the satisfaction of the license issuing official that the motor home was not previously operated on the public highways of this state in the registration year for which the vehicle registration is sought. Registration fees charged and collected

upon the registration of newly acquired motor homes may be prorated.

(13) "Vintage vehicles" are also exempt from the non-proration provisions of §40-12-258, Code of Ala. 1975. The term "vintage vehicles" refers to any vehicles registered or subject to registration pursuant to §40-12-290, Code of Ala. 1975, et seq. Anyone in the process of rebuilding or reconstructing a "vintage vehicle" when registering the vehicle with a license plate provided for under § 40-12-290, Code of Ala. 1975, et seq. will only pay the full non-prorated vintage vehicle registration fee.

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