



**JULIE P. MAGEE**  
Commissioner

# State of Alabama Department of Revenue

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Montgomery, Alabama 36132

**CYNTHIA UNDERWOOD**  
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## MEMORANDUM

December 1, 2011

**TO:** COUNTY PROBATE JUDGES, COUNTY REVENUE COMMISSIONERS, COUNTY TAX ASSESSORS, COUNTY TAX COLLECTORS, COUNTY LICENSE COMMISSIONERS, COUNTY LICENSING OFFICIALS, COUNTY LICENSING INSPECTORS, COUNTY DIRECTORS OF REVENUE

**FROM:** JULIE P. MAGEE, COMMISSIONER, ALABAMA DEPARTMENT OF REVENUE

**RE:** UPDATED INSTRUCTIONS CONCERNING SECTION 30 OF ACT NO. 2011-535

Regarding Section 30 of Act No. 2011-535, as stated in my November 28, 2011, Memo:

Under no circumstances is a State or county official or employee to make a determination as to whether an alien is lawfully present in the United States. For this reason, you can no longer allow an alien to document his lawful presence in the United States through the use of documents or legible photocopies of documents. The Department of Revenue's previously issued list of "Lawfully Present Alien Documents" is no longer valid.

An alien may be denied the right to proceed with a business transaction with the State or a political subdivision only on the basis of a federal determination that the alien is unlawfully present. If you are unable to verify that an alien is unlawfully present in the United States through a determination by the SAVE Program or by other verification with the United States Department of Homeland Security, then you should allow the alien to conduct the requested business transaction with your office.

In addition, after further consultations with the Attorney General's office, please note the following: until you have been granted access to the federal government's SAVE program or can verify an alien's immigration status through some other verification method with the U.S. Department of Homeland Security pursuant to 8 U.S.C. § 1373(c), you should not implement Section 30, and you should not require anyone to demonstrate their U.S. citizenship or lawful presence in the United States.

**PLEASE NOTE:** With respect to the registration and issuance of decals on manufactured homes, the temporary restraining order issued in *Central Alabama Fair Housing Center, et al. v. Magee, et al.*, United States District Court, Middle District of Alabama, No. 2:11cv982-MHT, is still in effect. You must comply with that order until further notice. Nothing herein should be considered as modifying, amending, or changing in any way the communications you have received regarding the need to comply with that order.