



**JULIE P. MAGEE**  
Commissioner

# State of Alabama Department of Revenue

(www.revenue.alabama.gov)  
50 North Ripley Street  
Montgomery, Alabama 36132

December 4, 2013

**MICHAEL E. MASON**  
Assistant Commissioner

**JOE W. GARRETT, JR.**  
Deputy Commissioner

**CURTIS E. STEWART**  
Deputy Commissioner

## **MEMORANDUM**

2013-32

**TO:** License Plate Issuing Officials

**FROM:** Billy R. Phillips, Revenue Manager  
Motor Vehicle Division

**SUBJECT:** Out of State Retired Volunteer Firefighters

Effective January 1, 2014, Sections 32-6-270 and 32-6-272, Code of Alabama 1975, are amended to include any “retired” volunteer firefighter who is a resident of Alabama and who has retired from a volunteer fire department in another state is qualified to display a retired firefighter distinctive license plate.

The Alabama Forestry Commission is responsible for adding to the annual listing the names of retired volunteer firefighters who retired from a volunteer fire department in another state, upon proof of eligibility being submitted to the commission.

If you have any questions, please contact the Registration Section at (334) 242-9006 or [tags@revenue.alabama.gov](mailto:tags@revenue.alabama.gov)