

810-4-2-.05 Manufactured Homes - General

(1) Any manufactured home owner subject to registration laws must show proof of payment of sales/use tax.

(2) Any manufactured home owner subject to registration laws must furnish the prior years' registration receipt or if the manufactured home has never been registered in the State of Alabama, then a copy of a bona fide bill of sale and certificate of title, or title application issued by the Alabama Revenue Department for 1990 or subsequent year model must be furnished. Registration fees shall be collected from the date of the bill of sale or the date the manufactured home entered the state, but in no case will the registration fees be due and payable for any period greater than two previous years plus the current year.

(3) Manufactured homes will be registered in the office of the official who collected ad valorem tax on manufactured homes prior to passage of the Act. However, responsibility for administration of the Act may be transferred to another county official with mutual consent of the elected officials involved.

(4) All manufactured homes subject to the registration fee shall be registered between October 1 and November 30 of each year. All owners of manufactured homes subject to the registration fee for the first time shall have thirty (30) calendar days from the date of the bill of sale or from the date the manufactured home entered the state for the first time to register the manufactured home without a delinquent fee.

(5) All manufactured homes subject to registration for the first time where a bill of sale or certificate of title is not furnished will be presumed to have been in the state for the two previous years and the registration fee shall be immediately due and payable for the two previous years plus the current year, but in no case will the registration fee be due and payable for any period prior to October 1, 1991.

(6) All manufactured homes subject to the registration fee on October 1, 1991, shall not be subject to ad valorem tax for the 90-91 tax year.

(7) Registration fees are good statewide for the entire year. Transfer of ownership for a current registration is not required.

(8) Register a multi-unit manufactured home as a "double wide or larger" and issue one decal for each complete serviceable unit, regardless of the number of sections involved.

(9) Proper notation and disposition of decals issued to exempt entities for discovery purposes shall be made on the manufactured home report.

(10) Any person violating any provision of Section 40-12-255, Code of Alabama 1975, shall be guilty of a Class C misdemeanor and, upon conviction thereof, shall be subject to a fine of not less than \$50.00.

Author: Monica Mason

Authority: Sections 40-2A-7(a)(5), 40-7-61 and 40-7-64, Code of Alabama 1975

History: Original rule filed February 18, 1993; effective March 26, 1993.  
Amended January 26, 1998, effective March 2, 1998.