

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.

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

History: New rule: Filed January 23, 2015, effective February 27, 2015.