

Alabama Department of Revenue

Office of the Commissioner
Media Affairs Section
Post Office Box 327001
Montgomery, Alabama 36132-7001
For Immediate Release

For More Information Contact:
Carla A. Snellgrove
or Carolyn Blackstock
Telephone: (334) 242-1390
FAX: (334) 242-0550
www.ador.state.al.us

Changes in Commercial Vehicle Registration Coming January 2000

Montgomery, Dec. 15, 1999—Beginning Jan. 1, 2000, some Alabama commercial vehicle owners/operators may be required to register their vehicles in different counties from their last registration.

Legislation passed during the 1999 Regular Session, Act 99-363, known as the Synchronized Taxation and Registration System (STARS), sets county registration restrictions for certain commercial vehicles. The commercial vehicles affected include those involved in intrastate commerce—business travel within Alabama’s borders—and those commercial vehicles involved in interstate commerce which have certain axle and gross weight limits, excluding them from registration under the International Registration Plan. Commercial vehicles can include semitrailers, ambulances, taxis, and commercial buses, as well as passenger cars and trucks used for business purposes.

“The factors which will determine where a commercial vehicle will be registered are (1) who owns the commercial vehicle and/or (2) where the commercial vehicle is based,” explained State Revenue Commissioner George E. Mingledorff III.

Beginning Jan. 1, 2000, commercial vehicles owned by an individual will be registered in the owner’s resident county. Commercial vehicles owned by firms, corporations, or associations will be registered in the county where the vehicle is based.

The new law defines a vehicle’s “base” as being the location where the vehicle is “most frequently dispatched, garaged, serviced, maintained, operated, or otherwise controlled, and from which the vehicle ordinarily departs and to which it ordinarily returns.”

Currently, registration of commercial vehicles owned by firms, corporations, or associations is not restricted to the location of the vehicle’s base of operation. Current law

Changes in Commercial Vehicle Registration Coming January 2000
Add One
Dec. 15, 1999

allows commercial vehicles to be registered in any county where the vehicle is “used or operated.”

Beginning Jan. 1, 2000, the new law will also require property taxes on any commercial vehicle to be paid in advance, as will be required for private, passenger vehicles. For example, commercial vehicles registered in October 2000 will pay registration fees and ad valorem tax for the period October 2000 through September 2001. The new law specifically requires that taxes be brought forward on all motor vehicles during the registration period of January 2000 through December 2000, and that no property taxes on vehicles will be due in arrears for the 1999 tax year. Property taxes will be paid in the owner’s resident county, if the owner is an individual. If the owner is a firm, corporation, or association, taxes will be paid in the county where the vehicle is based.

For more information concerning commercial vehicle registration and property tax requirements, contact the Alabama Department of Revenue Motor Vehicle Division at (334) 242-9000 and the Property Tax Division at (334) 242-1525, respectively, or your local tax assessing and tag-issuing officials.