

810-5-1-.201 Partial or Full Exemption from Privilege or License
Tax and Registration Fee.

(1) Anyone claiming a partial or full registration fee exemption from the privilege or license tax and registration fee levied on motor vehicles by the State of Alabama must claim the exemption at the time of registration or re-registration of the motor vehicle.

(2) Anyone failing to claim a partial or full registration fee exemption at time of registration will not be entitled to a refund of registration fees subsequently claimed.

(3) Anyone qualifying for a partial or full registration fee exemption after having registered his or her motor vehicle must wait until his or her next registration period to claim the partial or full registration fee exemption; provided, if the exemption is a permanent exemption, such as a Prisoner of War exemption under Section 32-6-250, Code of Alabama, 1975, upon surrender of the current license plate, the qualified individual may be issued the requested and will not be subject to future fees (but no refund of fees paid for the surrendered plate shall be made).

(4) Anyone entitled to a partial or full registration fee exemption who qualifies for and elects to receive a distinctive license plate is not exempt from the payment of the additional fee, if any, including the additional fee collected for distinctive license plates in the year the metal plate is issued as provided under Section 32-6-64.1, Code of Alabama 1975.

(5) Section 32-6-254, Code of Alabama 1975, provides a permanent exemption to surviving spouses for the distinctive license plates authorized under Section 32-6-250, Code of Alabama 1975; provided the exemption ends at his or her remarriage. The exemption is applicable even if the exemption was not available during the lifetime of the service member, or if the service member did not choose to exercise the exemption/obtain the distinctive license plate.

(6) A partial or full registration fee exemption is available to disabled veterans, active/retired National Guard members, and United States Armed Forces Reserve active members under Sections 32-6-130, 40-12-244, and 40-12-254, Code of Alabama 1975, and may be applied to any standard or distinctive license plate for qualifying individuals.

(7) Regional care organizations as defined in Section 22-6-150, Code of Alabama 1975, are exempt from payment of all state, county, and municipal license fees.

(8) Organizations defined in Sections 40-9-12 and 40-9-13, Code of Alabama 1975, are exempt from privilege or license tax and registration fees.

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Authority: Sections 32-6-131, 32-6-255, 40-2A-7(a)(5), and 40-12-30(c) Code of Alabama 1975

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