

810-4-1- .03 Permanent Trailer Plates Procedures

(1) Any owner of a truck trailer, tractor trailer, or semi-trailer who chooses to purchase a permanent trailer plate must annually assess the property in accordance with Rule 810-4-1- .04 in the county where the truck trailer, tractor trailer, or semi-trailer is based.

(2) The issuance of permanent license plates for truck trailers, tractor trailers, and semi-trailers are subject to the definitions found in Rule 810-5-1- .240.

(3) If an owner of a truck trailer, tractor trailer, or semi-trailer chooses to purchase a permanent trailer plate within their designated renewal month, no property tax will be collected at the time of registration, assuming there is no pre-existing property tax lien associated with the property. Any pre-existing tax lien must be collected in accordance with the guidelines set forth in §40 -12-253, Code of Ala. 1975. If the number of months for which taxes are delinquent cannot be determined, the truck trailer, tractor trailer, or semi-trailer shall be presumed to have been in the state for one preceding tax year. Truck trailer, tractor trailer, or semi-trailer with delinquent registrations shall be subject to payment of escaped ad valorem taxes for up to two prior years. If an owner of a truck trailer, tractor trailer, or semi-trailer with a delinquent registration chooses to purchase a permanent trailer plate, escape taxes are only collectable up to the previous October 1.

(4) In the event an owner of a truck trailer, tractor trailer, or semi-trailer purchases a permanent trailer plate and subsequently chooses to relinquish the permanent plate for an annual plate, property taxes must be collected. If the permanent plate is relinquished during the scheduled renewal month, twelve months of tax should be collected. If the permanent plate is relinquished after the time of renewal 12 months of tax should be collected beginning the month following the last scheduled renewal month. The owner of the truck trailer, tractor trailer, or semi-trailer is responsible for notifying the local assessing official responsible for the assessment of Business Personal Property Tax of the change.

(5) In the event an owner of a truck trailer, tractor trailer, or semi-trailer purchases an annual trailer plate and subsequently chooses to relinquish the annual plate for a permanent plate during the scheduled renewal month(s), the owner is not entitled to receive a refund of any property tax that was paid at the time the annual trailer plate was purchased. The owner is responsible for assessing the property the following October 1 through December 31 in accordance with Rule 810-4-1- .04 in the county where the truck trailer, tractor trailer, or semi-trailer is based. If the annual plate is relinquished after the scheduled renewal month escape taxes are only collectable up to the previous October 1. The owner is responsible for filing an escape Business Personal Property Tax assessment for the property for the prior October 1 lien date.

(6) In the event a truck trailer, tractor trailer, or semi-trailer is purchased that previously was issued a permanent trailer plate and the current owner chooses to purchase an annual plate, proper assessment will be considered to have been made in accordance with Rule 810-4-1-.04 by the previous owner and taxes should be collected in advance through the current owner 's next renewal month.

(7) If a truck trailer, tractor trailer, or semi-trailer is purchased and no information is available to determine what type of trailer plate, if any, was previously issued for the trailer escape taxes must be collected in accordance with the guidelines set forth in §40-12-253, Code of Ala. 1975. If the number of months for which taxes are delinquent cannot be determined, the truck trailer, tractor trailer, or semi-trailer will be presumed to have been in the state for one preceding tax year (prior 12 months). The truck trailer, tractor trailer, or semi-trailer with delinquent registrations are subject to payment of escaped ad valorem taxes for up to two prior years.

(8) In the event a trailer, tractor trailer, or semi-trailer is purchased that previously was issued a permanent trailer plate and the current owner chooses to purchase a permanent trailer plate, proper assessment will be considered to have been made in accordance with Rule 810-4-1-.04 by the previous owner and no property tax will be collected.

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Authority: §§32-8-2, 40-2A-7(a)(5), 40-12-240, 40-12-252, and 40-12-253, Code of Ala. 1975, Administrative Rules 810 -5-1- .04 and 810 -5-1-.240.  
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