

State of Alabama Department of Revenue

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MEMORANDUM

TO: All Alabama Tag Issuing Officials

FROM: Michael D. Gamble Mile & Sulle

Assistant Commissioner

RE: Rebuild Alabama Act

On March 12, 2019, Act 2019-2, also known as the Rebuild Alabama Act, was signed into law by Governor Kay Ivey. This Act amends Section 40-12-242, Code of Ala. 1975, to include an additional registration fee of \$200 for each battery electric vehicle and \$100 for each plug-in hybrid electric vehicle operated on the public highways of this state. This additional fee is effective beginning on January 1, 2020.

Beginning on January 1, 2020, the Uniform Motor Vehicle Valuation Manual distributed by the Property Tax Division will include a fuel type for all vehicles listed in its database. The fuel types will be noted as follows:

G – Gas P – Plug-in hybrid

D – Diesel C – Compressed Natural Gas E – Electric L – Liquefied Natural Gas

H – Hybrid (not plug-in) O – Other

If the fuel type is E or P, the tag issuing official will know that the additional registration fees should be collected. However, since the fuel type information is inconsistent among vehicle manufacturers for some hybrid vehicles, the tag issuing officials will need to inquire as to the specific fuel type of a vehicle with an H - Hybrid designation or when there is no fuel type designation. Once the fuel-type information is obtained for a vehicle, each registration vendor must have a method by which this information is maintained for future renewals.

The Motor Vehicle Division Registration File Information has also been updated to receive the updated fuel types. The registration file is available on the Department's webpage at: https://revenue.alabama.gov/motor-vehicle/registration-file-information/. Each county registration system should already include a field in their registration record for fuel type information to be imported from the vehicle valuation database, title webservice, or collected from the registrant.

If you have any further questions regarding the Rebuild Alabama Act and the implementation of the additional registration fees for various fuel types, please contact the Motor Vehicle Division at 334-242-9000 or the Property Tax Division at 334-242-1525. Please note that additional information regarding the distribution of the additional fees will be forthcoming at a later date.