

(1) A motor bus passenger carrier vehicle is a vehicle with the seating capacities described in §40-12-246, Code of Ala. 1975, which is operated by a common carrier of passengers that is regulated by the Public Service Commission and whose owner or operator has acquired a certificate of public convenience and necessity from the Public Service Commission pursuant to Chapter 3 of Title 37, Code of Ala. 1975.

(2) Exemption from Property Tax. Pursuant to Section 40-12-246.1, Code of Ala. 1975, a motor bus passenger carrier vehicle is exempt from the payment of state and local property tax if the following conditions are met by the common carrier of passengers:

(a) Is both based in and has a principal operating facility located within Alabama.

(b) Is authorized to operate in this State by the Public Service Commission pursuant to Chapter 3, Title 37, Code of Ala. 1975.

(c) Has obtained an annual Special Common Carrier of Passengers Business Operating License in paragraph (3).

(3) Requirement and Issuance of the Special Common Carrier of Passengers Business Operating License.

(a) A Special Common Carrier of Passengers Business Operating License must be obtained annually by the common carrier of passengers and is a prerequisite to the registration of each motor bus passenger carrier vehicle.

(b) To obtain the business operating license the common carrier of passengers must submit the following to the local license issuing official:

1. The operating authorization number issued by the Public Service Commission.

2. A signed affidavit certifying the common carrier of passengers is both based in and has a principal operating facility located within Alabama

3. Payment of the fee, as applicable, in paragraphs (5) and (6).

4. Other evidence the local license issuing official may require to substantiate that licensing requirements are met.

(c) The license and affidavit will be designed by the department and will be contained on one form. The license expiration period is staggered in accordance with the International Registration Plan (IRP) registration renewal month. No

registration should be completed without sufficient evidence that the Special Common Carrier of Passengers Business Operating License has been obtained.

(5) Standard Business Operating License Fee. The business operating license fee is the combination of:

(a) \$620 for each motor bus passenger carrier vehicle that is less than 10 years old.

(b) \$100 for each motor bus passenger carrier vehicle that is 10 years old or older.

(6) Business Operating License Fee for Alabama Registered IRP Carriers. The business operating license fee must be apportioned when calculating the fee due on Alabama registered IRP Special Motor Bus Passenger Carriers,. The apportioned amount for Alabama registered IRP Special Motor Bus Passenger Carriers is determined by using the fleet mileage traveled inside the State of Alabama as a percentage of total fleet mileage. The owner is responsible for providing documentation from the department's Motor Vehicle Division as proof of mileage traveled.

(8) Proration of the Business Operating License Fee. The license fee to be paid for any motor bus passenger carrier, including IRP registrations, either new or used, that may be acquired or first brought into and operated on the public streets or highways of this state shall be computed by the multiplication of one twelfth of the annual license fee by the number of calendar months remaining in the license year.

(10) In the event a motor bus passenger carrier vehicle is traded, sold, removed from Alabama, stolen without recovery, totally destroyed, or transferred no credit voucher or receipt for credit can be granted.

(9) The county licensing official must distribute the fee pursuant § 40-12-246.1, Code of Ala. 1975.

(11) Zeros should be placed in the ad valorem start date field of the registration record as reflected in the state database or as uploaded to the department.

**Author:**

**Authority:** §§40-2A-7(a)(5), 40-12-246, 40-12-246.1, Chapter 3 of Title 37, Code of Ala. 1975.

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Ed. Note: Was previously 810-4-1-.07 and moved to 810-5-1-.443 as per certification.