



**JULIE P. MAGEE**  
Commissioner

# State of Alabama Department of Revenue

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Montgomery, Alabama 36132


**CYNTHIA UNDERWOOD**  
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Deputy Commissioner

**LEWIS A. EASTERLY**  
Secretary

June 9, 2011

TO: All License Plate Issuing Officials

FROM: Brenda R. Coone, Director  
Motor Vehicle Division 

SUBJECT: Revenue Commissioner's Order Regarding Natural Disasters in April 2011

Please find attached an amended order signed by Revenue Commissioner Julie Magee regarding the waiver of penalty and interest charges for certain residents of Alabama as they relate to motor vehicle registrations, renewals and payment of the associated ad valorem taxes.

Escambia County has been added to the order. Residents of the forty-three (43) counties declared by the President of the United States and designated by the Federal Emergency Management Agency (FEMA) for disaster assistance to households and businesses will receive relief under this order if their designated renewal months are April or May 2011. The registration deadline is extended through June 30, 2011 and penalty and interest charges will apply beginning July 1, 2011.

Please read the attached order carefully, and submit all questions to [tags@revenue.alabama.gov](mailto:tags@revenue.alabama.gov) or call (334) 242-9006.

Attachment

**AMENDED ORDER OF THE COMMISSIONER OF REVENUE**

Due to the extreme hardships placed on Alabama motor vehicle registrants who are located in Autauga, Bibb, Blount, Calhoun, Chambers, Cherokee, Chilton, Choctaw, Clarke, Colbert, Coosa, Cullman, DeKalb, Elmore, Escambia, Etowah, Fayette, Franklin, Greene, Hale, Jackson, Jefferson, Lamar, Lauderdale, Lawrence, Limestone, Madison, Marengo, Marion, Marshall, Monroe, Morgan, Perry, Pickens, Shelby, Sumter, St. Clair, Talladega, Tallapoosa, Tuscaloosa, Walker, Washington or Winston county and who reside in locations which have been declared disaster areas by the President of the United States as the result of severe storms and tornadoes which occurred beginning April 15, 2011, who could not register or renew their motor vehicle registrations or pay property taxes on their motor vehicles during the month of April or May 2011 due to the declared natural disaster or because county courthouses and other county offices were closed during some or all of the month of April or May 2011, under the power granted to me by §40-2-11, Code of Alabama 1975, I hereby issue the following order:

**I. GENERAL RULE**

**(a) EXTENSION OF TIME FOR RENEWING APRIL AND MAY 2011 MOTOR VEHICLE REGISTRATIONS AND PAYING PROPERTY TAXES ON VEHICLES.**

For the purposes of applying Alabama's motor vehicle registration laws and property tax laws as related to the annual registration renewal of vehicles during the months of April and May 2011, the registration deadline has been extended through June 30, 2011, without payment of penalty and interest for vehicle owners in locations which have been declared disaster areas by the President of the United States as the result of severe storms and tornadoes which occurred beginning April 15, 2011, or where the county courthouse or other county license plate issuing offices and county tax collection offices were closed during some or all of the month of April or May 2011 as a result of severe storms and tornadoes which occurred beginning April 15, 2011.


This extension includes the registration of vehicles purchased or otherwise acquired from March 26, 2011, through May 11, 2011, whereby the 20-day registration requirement as provided for in §32-6-61, Code of Alabama 1975, falls in part, during the month of April or May 2011. The extension does not apply to motor vehicle registrations and renewals for vehicles registered pursuant to the International Registration Plan (IRP). These vehicles owners are required to pay all registration fees to the Department of Revenue, Motor Vehicle Division, during the assigned registration month. The extension does, however, apply to the payment of property taxes on IRP vehicles.

**(b) PENALTY AND INTEREST CHARGES ASSOCIATED WITH RENEWING APRIL AND MAY 2011 MOTOR VEHICLE REGISTRATIONS AND PAYING PROPERTY TAXES ON MOTOR VEHICLES.**

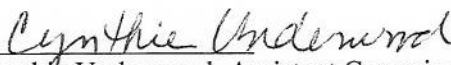
Penalty and interest charges associated with motor vehicle registrations and renewals extended through June, 30, 2011, will not be charged until July 1, 2011. Additionally, penalty and interest charges associated with motor vehicle property tax payments extended through June 30, 2011, will not be charged until July 1, 2011.

Entered this 8th day of June 2011

SIGNED

  
Julie P. Magee, Commissioner  
Alabama Department of Revenue

ATTEST

  
Cynthia Underwood, Assistant Commissioner  
Alabama Department of Revenue