


State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

September 18, 2009

TO: All Designated Agents

FROM: Mike Gamble, Assistant Director
Motor Vehicle Division 

SUBJECT: Revenue Commissioner's Order – Jefferson County

On September 18, 2009, State Revenue Commissioner Tim Russell issued an order (copy attached) for Alabama motor vehicle registrants located in Jefferson County, Alabama, who do not have access to the county license plate issuing offices or county tax collection offices during the months of August, September and October 2009. The order extends the period of time through December 2009 for the affected registrants to register their motor vehicles or renew their motor vehicle registrations and pay property taxes on their vehicles because county offices were understaffed during some or all of the months of August, September and October 2009.

In most instances, the affected Jefferson County vehicle owners will have a copy of their most recent registration receipt or application for certificate of title as documentation which permits the vehicle to be legally operated on the public roads and highways of this state. However, owners of vehicles acquired from non-designated agents during the time period from July 12, 2009, through October 2009 may not have such documentation. For a vehicle subject to Alabama's title law, an application for certificate of title shall serve as documentation that the vehicle can be legally operated on the public roads and highways of this state during the extension period.

Alabama law requires that applications for certificate of title be made through a designated agent. Designated agents include all county license plate issuing officials, licensed Alabama dealers and licensed Alabama financial institutions. Most owners of vehicles which were acquired from non-designated agents choose to apply for certificate of title through their county license plate issuing official's office. However, the owner may apply for certificate of title through any designated agent. Accordingly, Jefferson County vehicle owners may apply for certificate of title through **any** designated agent in order to obtain the required owner's permit copy of a title application. Such application shall serve as evidence that the vehicle can be legally operated on the public roads and highways of this state during the extension period.

Should you have any questions regarding this memorandum, please email tags@revenue.alabama.gov.

Attachment



TIM RUSSELL
Commissioner

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ORDER OF THE COMMISSIONER OF REVENUE (REVISED)

Due to the extreme hardships placed on Alabama motor vehicle registrants located in Jefferson County, Alabama, who have very limited access to the county license plate issuing offices or county tax collection offices during the months of August, September and October 2009 to register, renew or transfer registrations for their motor vehicles and pay property taxes on their vehicles because county courthouses and other county offices were understaffed during some or all of the months of August, September and October 2009, 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 REGISTERING, RENEWING OR TRANSFERRING AUGUST, SEPTEMBER AND OCTOBER 2009 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 August, September and October 2009, the registration deadline has been extended through December 31, 2009, without payment of penalty or interest for vehicle owners located in Jefferson County where the county courthouse or other county license plate issuing offices and county tax collection offices were understaffed during some or all of the months of August, September and October 2009 as a result of county budgetary constraints.

This extension includes the registration of vehicles purchased or otherwise acquired from July 12, 2009, through October 11, 2009, as well as transfers of registrations whereby the 20-day registration requirement as provided for in §32-6-61 and §40-12-260, Code of Alabama 1975, occurs, in part, during the months of August, September or October 2009. The extension does not apply to motor vehicle registrations, renewals, or transfers for vehicles registered pursuant to the International Registration Plan (IRP). These vehicle 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 REGISTERING, RENEWING OR TRANSFERRING AUGUST, SEPTEMBER AND OCTOBER 2009 MOTOR VEHICLE REGISTRATIONS AND PAYING PROPERTY TAXES ON VEHICLES.** Penalty and interest charges associated with motor vehicle registrations, transfers and renewals extended through December 31, 2009, will not be charged until January 4, 2010. Additionally, penalty and interest charges associated with motor vehicle property tax payments extended through December 31, 2009, will not be charged until January 4, 2010.

Entered this 18th day of September 2009

SIGNED

Tim Russell, Commissioner
Alabama Department of Revenue

ATTEST

Lewis A. Easterly, Secretary
Alabama Department of Revenue