

810-5-1-.451 Prerequisites to Issuance of Apportioned License Plates or Cab Cards.

(1) Alabama law (§40-23-104) requires that before the registration of or licensing of a motor vehicle, the licensing official shall require proof of payment of a sales, use, or rental tax deemed necessary and proper.

(2) In accordance with §32-8-32, no motor vehicle license plate shall be issued and no motor vehicle license plate shall be transferred for use on a motor vehicle until proof of ownership is provided to the license plate issuing official. Acceptable proof may include the copy of an application for a certificate of Alabama title to such vehicle, an Alabama certificate of title to such vehicle, or evidence that an out of state certificate of title has been issued for the vehicle listing the registrant as the owner or operator on the certificate of title and the certificate is being held by a recorded lien holder, on motor vehicles required to be titled (vehicles manufactured prior to 1975 are not required to be titled in Alabama). A photocopy of any of the above is acceptable.

(3) Alabama law (§40-12-253) specifically provides that ad valorem (property) taxes must be paid before license plates may be issued. Registrants must have their vehicle(s) assessed and the ad valorem must be paid to the appropriate county official. One may submit as proof of ad valorem tax payment a copy of the Motor Vehicle Registration Tag and Tax Receipt (form MVR 40-12-253B) or a schedule which has been certified as to tax payment by the appropriate county official. The Receipt or the schedule must list the vehicle(s) by vehicle identification number (VIN) for which taxes have been paid. Proof of payment may be submitted with the registration application or, preferably, submitted with the remittance. If no ad valorem tax is due, this fact must be attested to by the appropriate county official, denoting the VIN for each such vehicle.

(4) Alabama law (§32-6-58) requires that all judges of probate, license commissioners, and other officials authorized by law to register motor vehicles and issue motor vehicle license plates and to perform other duties in connection with the issuance of motor vehicle license plates shall refuse to register a motor vehicle having a gross weight of 55,000 pounds or more and shall refuse to issue any motor vehicle license plate for such motor vehicle and shall refuse to transfer any motor vehicle registrations and license plates for such motor vehicles unless the applicant furnishes proof of payment, in the form prescribed by the Secretary of the United States Treasury, that the federal heavy vehicle excise tax imposed by Title 26, United States Code §4481, has been paid.

(5) In addition to the prerequisites cited above, documentation and forms required in accordance with the Performance and Registration Information Systems Management (PRISM) program as adopted by Alabama in Rule 810-5-1-.400 must be presented to the licensing official before apportioned license plates or cab cards can be issued.

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