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Commissioner (Acting)

State of Alabama Department of Revenue

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CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
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January 15, 2008

MEMORANDUM

2008-8

TO: ALL COUNTY LICENSE PLATE ISSUING OFFICIALS

FROM: *asl*
Amy S. Bright, Revenue Examiner
Motor Vehicle Division

SUBJECT: Registration Penalties

The purpose of this memorandum is to remind County License Plate Issuing Officials that registration penalties are required to be collected for delinquent registrations. If the last day of a registrant's renewal month falls on a Friday, and the registrant visits the County License Plate Issuing Official's office to renew their registration the following Monday, the penalty fee must be charged in accordance with Section 32-6-65(b), *Code of Alabama 1975*.

Section 40-12-10(f), *Code of Alabama 1975*, states that "it shall be unlawful for any probate judge or other officer to fail to collect such penalties when issuing such license."

If you have any questions regarding this matter, please contact the Vehicle Services Section at (334) 242-9006.