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Commissioner

State of Alabama Department of Revenue

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Deputy Commissioner

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MEMORANDUM

2014-19

TO: License Plate Issuing Officials

FROM: Tyies Fleeting, MCS Unit Supervisor *JPF*
Motor Vehicle Division

SUBJECT: IRP Renewal Month Assignment

This memo is being provided to offer clarification regarding the proper renewal month assignment for vehicles registered under the International Registration Plan (IRP).

As indicated in memo 2013-30, **new** IRP fleets should be assigned the renewal month of **June**. An IRP fleet may include one or more vehicles and all vehicles associated with the IRP fleet are assigned the same renewal month. The IRP renewal month for an existing IRP fleet can be obtained from the registrant's IRP Cab Card, IRP billing invoice or IRP temporary registration. The registrant's IRP renewal month will also be reflected on the MVTRIP registration database.

If a registrant already has an IRP fleet and is attempting to convert a county license plate to an IRP license plate, the ad valorem taxes on the vehicle should be collected from December 1st through the last day of the registrant's assigned IRP renewal month. The registrant should surrender the unexpired county license plate to the IRP office for a credit on the registration fees that were paid.

If a registrant already has an IRP fleet and is attempting to pay ad valorem taxes on a newly purchased/acquired vehicle that they are adding to their IRP fleet, ad valorem taxes should be collected from the date the vehicle is purchased/acquired through the last day of the registrant's assigned IRP renewal month.

The ad valorem start date for IRP registered vehicles is the same as other vehicles, the first day of the month following the renewal month. Mandatory liability insurance is **not** required to be verified prior to collecting ad valorem taxes on IRP registered vehicles. All inquiries related to the market value of trucks, truck-tractors and semi-trailers for ad valorem taxation should be directed to the Property Tax Division at: (334) 242-1525.

If you have any questions concerning IRP, please contact our office at (334) 242-2999 or email us at: MCS@revenue.alabama.gov.