

Alabama Department of Revenue

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For Immediate Release

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Reminder: Business Personal Property Returns Due

MONTGOMERY, Oct. 28, 1999—The Alabama Department of Revenue reminds business owners to file their business personal property returns with their appropriate county assessing official during the months of October through December 1999.

"Although the business personal property returns are not delinquent until after December 31 of this year," said State Commissioner of Revenue James P. Hayes Jr., "we encourage business owners to file early, not only to comply with timely filing, but also to avoid any last-minute confusion in the identification and itemization of their business personal property."

Business personal property consists of machinery, equipment, furniture and fixtures used in the operation of a business. Some business owners have commercial vehicles consisting of special additions or specialized equipment called "add-on" or "added value" equipment. This type of equipment must be included on the business personal property return; it is *not* included with the ad valorem taxes paid during vehicle registration, as those taxes apply only to the value of the vehicle cab and chassis, or frame.

Examples of "add-on" equipment may include, but are not limited to, the following:

- Box type bodies
- Concrete mixer drums
- Dumping mechanisms
- Wrecker rigs
- Propane and petroleum tanks

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- Communication equipment
- Refrigeration equipment

Some of the different types of vehicles carrying "add-on" equipment include:

- Moving trucks
- Concrete trucks
- Delivery trucks
- Dump trucks
- Propane or petroleum trucks
- Ambulances and hearses
- Meat and produce trucks (refrigerated)
- Buses
- Beverage trucks
- Armored trucks
- Limousines

For more information concerning add-on equipment, contact the Alabama Department of Revenue, Property Tax Division (334) 242-1525, or visit the department's Web site at **www.ador.state.al.us**.