

State of Alabama Department of Revenue

(www.revenue.alabama.gov) 50 North Ripley Street Montgomery, Alabama 36132 CURTIS E. STEWART
Deputy Commissioner

MICHAEL D. GAMBLE Deputy Commissioner

DONALD J. GRAHAM

DERRICK COLEMAN Deputy Commissioner

ORDER OF THE COMMISSIONER OF REVENUE

I, Vernon Barnett, Commissioner of the Alabama Department of Revenue, pursuant to the power granted to me under §40-2-11, <u>Code of Alabama 1975</u>, hereby declare that due to the extreme hardships placed on Alabama motor vehicle registrants in certain counties who may be unable to register their motor vehicles, renew their motor vehicle registrations or pay property taxes on their motor vehicles because there is a state of emergency due to the spread of the coronavirus (COVID-19), which resulted in the closing of county licensing official's offices, it is necessary to assist and expedite all efforts of relief. In order to accommodate this need and provide assistance to Alabama citizens, I hereby issue the following order:

A. EXTENSION OF TIME FOR OBTAINING MOTOR VEHICLE REGISTRATIONS AND PAYING PROPERTY TAXES ON MOTOR VEHICLES.

For the purposes of applying Alabama's motor vehicle registration laws and property tax laws as related to the annual registration and renewal of vehicles, the registration deadline has been extended to the last business day of the subsequent month that the registration was otherwise due for registrants in counties where the county license plate issuing official's office was closed at any time during otherwise normal operating hours within the month the registration was originally due, and the closure resulted in the registrant not having access to the county licensing office for the entire month that the registration was originally due. The extension shall also apply to the following:

- 1. Alabama's motor vehicle registration laws and property tax laws as related to the registration of vehicles purchased or otherwise acquired which are subject to the twenty (20) day registration requirement as provided for in §32-6-61, Code of Alabama 1975, when the county license plate issuing official's office was closed at any time during otherwise normal operating hours within the twenty (20) day registration period and the registrant did not have access to the county licensing office for the entire twenty (20) days that the registration was originally due.
- 2. Alabama's motor vehicle registration laws and property tax laws as related to motor vehicle registrations and renewals for vehicles registered pursuant to the International Registration Plan (IRP) when the ad valorem tax was due in a county where the county license plate issuing official's office was closed at any time during otherwise normal operating hours within the month the registration was originally due which resulted in the registrant not having access to the county licensing office for the entire month that the registration was originally due.
- 3. Alabama's mandatory liability insurance law which allows registrants to surrender license plates in order to comply with the mandatory liability insurance law in counties where the

county license plate issuing official's office was closed at any time during the otherwise normal operating hours within the thirty (30) day period in which the registrant was required to surrender the license plates.

B. PENALTY CHARGES ASSOCIATED WITH 2021 MOTOR VEHICLE REGISTRATIONS/RENEWALS AND PAYING PROPERTY TAXES ON MOTOR VEHICLES.

Penalty charges associated with motor vehicle registrations and renewals extended through the last business day of the subsequent month that the registration was otherwise required, will not be charged until after the last business day of the subsequent month. Additionally, penalty charges associated with motor vehicle property tax payments through the last business day of the subsequent month that the registration was otherwise required, will not be charged until after such date.

C. COMMENCEMENT AND EXPIRATION.

The extension of time for obtaining motor vehicle registrations and paying property taxes on motor vehicles, and the waiver of penalty charges associated with 2021 motor vehicle registrations/renewals and paying of property taxes on motor vehicles as provided in this order shall be valid from January 1, 2021, and will expire on June 30, 2021.

Entered this 5th day of January 2021.

SIGNED:

Vernon Barnett, Commissioner Alabama Department of Revenue

ATTEST

Kelley Askew Gillikin, Secretary Alabama Department of Revenue