



STATE OF ALABAMA
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 Office of the State Comptroller



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MEMORANDUM

TO: Probate Judges
 License Commissioners
 Other License Plate Issuing Officials

FROM: Kathleen D. Baxter 
 State Comptroller

DATE: November 29, 2023

SUBJECT: Act 2023-162 Brain Cancer Research
 Act 2023-230 Emergency Medical Service Provider
 Act 2023-498 Air Medal
 Act 2023-513 Marine Corps & Space Force
 Act 2023-516 Operation Inherent Resolve
 Children's of Alabama

During the 2023 legislative session, five Acts were enacted into law related to the distribution and reporting of the additional annual fees collected on the following license plate categories. Tag types and availability will be provided by the Department of Revenue. After the plates becomes available, the additional annual fees collected for these license plate categories should be distributed and reported on the monthly summary statement FRMS 5-A as follows:

Act 2023-162 authorizing the issuance of the Brain Cancer Research distinctive license plate.

Brain Cancer Research

\$50.00	- \$ 1.25	County Commission	(2 ½ %)
	- \$ 5.00	Department of Senior Services	(line 112)
	- \$ 1.50	Department of Corrections	(line 107)
	<u>- \$ 1.00</u>	Department of Revenue	(line 113)
	\$41.25	Brain Cancer Research	(line 133)

Act 2023-230 providing for new distribution of proceeds on the sales of the Emergency Medical Service Provider (EMSP) distinctive license plate. Effective January 1, 2024, proceeds for this license plate category will no longer be distributed to the State General Fund.

Starting with EMSP tags sold in your office during November 2023, disbursed to the State in December 2023, distribute and report on the monthly summary statement FRMS 5-A as follows:

Emergency Medical Service Provider

\$50.00	- \$ 1.25	County Commission	(2 ½ %)
	- \$ 5.00	Department of Senior Services	(line 112)
	- \$ 1.50	Department of Corrections	(line 107)
	<u>- \$ 1.00</u>	Department of Revenue	(line 113)
	\$20.63	Alabama Association of Ambulance Services	(line 134)
	\$20.62	Alabama Emergency Medical Services Association	(line 135)

Act 2023-498 authorizing the issuance of the Air Medal Military Award distinctive license plate.

Air Medal

\$25.00	- \$ 0.63	County Commission	(2 ½ %)
	- \$ 1.50	Department of Corrections	(line 107)
	<u>- \$ 1.00</u>	Department of Revenue	(line 113)
	\$21.87	Veterans' Assistance Fund	(line 116)

Act 2023-513 adding the U.S. Marine Corps and Space Force to the list of service branches for military distinctive license plates.

U.S. Marine Corps & Space Force

\$3.00	- \$ 0.07	County Commission	(2 ½ %)
	<u>- \$ 0.15</u>	Base 5%	(line 103)
	\$ 2.78	Residue	
	-\$ 2.00	Base 72%	(Line 104)
	-\$ 0.20	Base 7%	(Line 105)
	-\$ 0.58	Local Share	County/Cities

Act 2023-516 adding Operation Inherent Resolve to the list Veteran’s eligible for the Alabama Veteran Tag Program.

Operation Inherent Resolve – 1st Year Only (Regular & Personalized)

\$3.00	- \$ 0.07	County Commission	(2 ½ %)
	<u>- \$ 0.15</u>	Base 5%	(line 103)
	\$ 2.78	Residue	
	-\$ 2.00	Base 72%	(Line 104)
	-\$ 0.20	Base 7%	(Line 105)
	-\$ 0.58	Local Share	County/Cities

Operation Inherent Resolve – Annually (Personalized Only)

\$50.00	- \$ 1.25	County Commission	(2 ½ %)
	<u>- \$ 3.00</u>	Department of Corrections	(line 107)
	\$45.75	Veterans' Assistance Fund	(line 116)

The following organization has met the minimum number of applications required for production of their license plates. Tag type and availability will be provided by the Department of Revenue. After the plates becomes available, the \$50.00 additional annual fee collected for this new license plate categories should be distributed and reported on the monthly summary statement FRMS 5-A as follows:

Children’s of Alabama

\$50.00	- \$ 1.25	County Commission	(2 ½ %)
	- \$ 5.00	Department of Senior Services	(line 112)
	- \$ 1.50	Department of Corrections	(line 107)
	<u>- \$ 1.00</u>	Department of Revenue	(line 113)
	\$41.25	Children’s of Alabama	(line 136)

Attached are the revised form FRMS 5-A (Rev 01-24) and Extra Tag Fee Distribution worksheet, which have been updated to include the changes mentioned above. This form should first be used when making your November tag sales remittance to us in December. Please duplicate the revised form as needed and destroy all previous versions. For your convenience, we added the revised form to our website at <http://comptroller.alabama.gov>. Go to the link “Reports & Forms,” select “Online Forms” from the drop-down box, and then click the option “County Information.” You may enter your information directly into the online form and print it for mailing.

If you have any questions or need additional information, please do not hesitate to contact Alicia Hatch at 334-242-7070.

KDB/ah
Attachments