

1 SB205  
2 114622-2  
3 By Senators Brooks, Beason, Glover, Poole, Keahey and Pittman  
4 RFD: Finance and Taxation Education  
5 First Read: 12-JAN-10

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8 SYNOPSIS: Under existing law, retired veterans who  
9 are recipients of the Medal of Honor or their  
10 surviving spouses and retired veterans who are  
11 former prisoners of war receive one distinctive  
12 license tag at no fee or tax. Retired veterans who  
13 are Purple Heart recipients may receive the  
14 distinctive tag at no additional fee, but must pay  
15 ad valorem tax on the vehicle. Additional  
16 distinctive license plates are available to these  
17 veterans upon payment of the regular license tax  
18 and registration fees, including ad valorem taxes.

19 This bill would provide that Purple Heart  
20 recipients and their surviving spouses could  
21 receive a distinctive license tag at no cost,  
22 including ad valorem tax.

23 This bill would also provide that retired  
24 veterans who are recipients of the Purple Heart or  
25 the Medal of Honor and their surviving spouses and  
26 retired veterans who are former prisoners of war  
27 and their surviving spouses could receive

1 distinctive license plates for additional vehicles  
2 without payment of the license tax and registration  
3 fees, including ad valorem taxes.

4  
5 A BILL  
6 TO BE ENTITLED  
7 AN ACT  
8

9 To amend Section 32-6-250, Code of Alabama 1975; to  
10 provide that retired veterans who are recipients of the Purple  
11 Heart and their surviving spouses may receive distinctive  
12 license tags without payment of the license tax and  
13 registration fee; to provide that retired veterans who are  
14 recipients of the Medal of Honor or their surviving spouses  
15 and retired veterans who are former prisoners of war or their  
16 surviving spouses may receive distinctive license plates for  
17 additional vehicles without payment of the license tax and  
18 registration fee.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. Section 32-6-250, Code of Alabama 1975,  
21 is amended to read as follows:

22 "§32-6-250.

23 (a) A distinctive permanent license plate shall be  
24 issued to any resident of the state who is a recipient of the  
25 Medal of Honor or the ~~widow~~ surviving spouse of a recipient of  
26 the Medal of Honor, to any resident who is a recipient of the  
27 Purple Heart Medal or his or her surviving spouse, or to any

1 resident who shows by satisfactory proof that he or she was a  
2 duly recognized former prisoner of war or his or her surviving  
3 spouse, for use on a private motor vehicle registered in the  
4 name of the resident. There shall be no fee or tax, including  
5 ad valorem tax, for the license plate, ~~except Purple Heart~~  
6 ~~Medal recipients shall pay ad valorem taxes on vehicles for~~  
7 ~~which the distinctive plates are issued, and no recipient~~  
8 ~~shall receive a plate for more than one vehicle except as~~  
9 ~~provided in subsection (c) motor vehicle.~~

10 "(b) A former prisoner of war for purposes of this  
11 section is a person who, as a member of the United States  
12 Armed Forces, or while serving with a formal United States  
13 ally force, or as a United States civilian, was held as a  
14 prisoner of war during any armed conflict by forces hostile to  
15 the United States.

16 "~~(c) A person eligible to be issued a distinctive~~  
17 ~~license plate under this section may be issued additional~~  
18 ~~distinctive license plates, under any of the above license~~  
19 ~~plate categories, if the person otherwise qualifies to receive~~  
20 ~~the distinctive license plate, upon payment of all license tax~~  
21 ~~and registration fees, including ad valorem taxes, for the~~  
22 ~~vehicles. Annual renewal decals shall be provided after~~  
23 ~~payment, if required, of license fees and taxes for the years~~  
24 ~~during which a new tag or plate is not issued as provided in~~  
25 ~~Section 32-6-63. Upon request, Purple Heart recipients or~~  
26 ~~their surviving spouses, Medal of Honor recipients or their~~  
27 ~~surviving spouses, and former prisoners of war or their~~

1 surviving spouses shall receive additional distinctive license  
2 plates or renewal decals, as the case may be, without payment  
3 of registration fees or license taxes, including ad valorem  
4 tax, for the additional motor vehicle provided that the other  
5 requirements of this section are met."

6           Section 2. This act shall become effective on the  
7 first day of the third month following its passage and  
8 approval by the Governor, or its otherwise becoming law.