



STATE OF ALABAMA
Department of Finance
Office of the State Comptroller

100 North Union Street, Suite 220
Montgomery, Alabama 36130-2620
Telephone (334) 242-7050 Fax (334) 242-7466
www.comptroller.alabama.gov

Robert Bentley
Governor

Thomas L. White, Jr., CPA
State Comptroller

Bill Newton
Acting Director of Finance

MEMORANDUM

TO: Probate Judges
License Commissioners
Other License Plate Issuing Officials

FROM: Thomas L. White, Jr.
State Comptroller

DATE: December 22, 2015

RE: Act 2015-362

During the 2015 legislative session, Act 2015-362 was enacted into law providing for changes referenced in the Memorandum from the Department of Revenue on December 4, 2015. Tag types and availability will be provided by the Department of Revenue. Please see the following information showing how the extra fees for the affected license plate categories should be distributed and reported on the monthly Summary Statement FRMS 5-A.

\$5.00 ADOR Additional Fee

An additional fee of \$5.00 is added to the cost of any distinctive license plate in the year the plate is issued.

\$5.00	- \$ 0.13	County Commission	(2 ½ %)
	\$ 4.87	Department of Revenue	(line 113)

Bronze Star Plate

\$25.00	- \$ 0.63	County Commission	(2 ½ %)
	- \$ 3.00	Department of Corrections	(line 107)
	\$21.37	Veterans' Assistance Fund	(line 116)

Annual Additional Fee – All Firefighter Plate Categories

\$0.25	- \$ 0.01	County Commission	(2 ½ %)
	\$ 0.24	Alabama Joint Fire Council	(line 75)

Helping Schools

\$20.00	- \$ 0.50	County Commission	(2 ½ %)
	- \$ 3.00	Department of Corrections	(line 107)
	\$16.50	School District	

Alabama Gold Star

Exempt on the first plate, an additional fee of \$3.00 is applied to any additional Gold Star plates and distributed to the base. See the base distribution breakdown on page 2 of the Extra Tag Fee spreadsheet.

In Memory

\$50.00	- \$ 1.25	County Commission	(2 ½ %)
	\$48.75	General Fund	(line 109)

Alabama Bicentennial

The additional \$50.00, less the commission and manufacturing costs, should be distributed to the base.

\$50.00	- \$ 1.25	County Commission	(2 ½%)
	- \$ 3.00	Department of Corrections	(line 107)
	\$45.75	Subtotal	
	- \$ 2.29	5% of \$45.75	(line 103)
	\$43.46	Residue	
	- \$31.29	72% of \$43.46	(line 104)
	- \$ 3.04	7% of \$43.46	(line 105)
	- \$ 9.13	21% of \$43.46	(cities/counties)

\$50.00 Additional Annual Fee

As advised in the Department of Revenue’s December 4, 2015 memo, an additional annual fee of \$50.00 will be collected for any personalized or distinctive license plate issued under Chapter 6, Title 32 with certain exceptions listed in the memo. This provision will therefore increase the additional annual fee for certain tags that previously had an additional annual fee of less than \$50.00. The new distribution for these tags will be as follows:

Civitan - Previously \$25.00

\$50.00	- \$ 1.25	County Commission	(2 ½ %)
	<u>- \$ 3.00</u>	Department of Corrections	(line 107)
	\$45.75	Civitan	(line 27)

Ducks Unlimited - Previously \$40.00

\$50.00	- \$ 1.25	County Commission	(2 ½ %)
	<u>- \$ 3.00</u>	Department of Corrections	(line 107)
	\$45.75	Ducks Unlimited	(line 28)

Fraternal Order of Police - Previously \$30.00

\$50.00	- \$ 1.25	County Commission	(2 ½ %)
	<u>- \$10.00</u>	General Fund	(line 109)
	\$38.75	FOP Increase	(line 34)

Shriner - Previously \$25.00

\$50.00	- \$ 1.25	County Commission	(2 ½ %)
	<u>- \$ 3.00</u>	Department of Corrections	(line 107)
	\$45.75	Juvenile Health Care Board	

Square Dancing - Previously \$5.00

\$50.00 should be distributed to the base.

Letter Carrier - Previously \$3.00

The additional \$50.00, less the commission and manufacturing costs, should be distributed to the base.

\$50.00	-\$ 1.25	County Commission	(2 ½%)
	<u>-\$ 3.00</u>	Department of Corrections	(line 107)
	\$45.75	Subtotal	
	<u>-\$ 2.29</u>	5% of \$45.75	(line 103)
	\$43.46	Residue	
	<u>-\$31.29</u>	72% of \$43.46	(line 104)
	<u>-\$ 3.04</u>	7% of \$43.46	(line 105)
	<u>-\$ 9.13</u>	21% of \$43.46	(cities/counties)

Probate Judges
License Commissioners
Other License Plate Issuing Officials
December 22, 2015
Page 4

Attached is a revised form FRMS 5-A (Rev 01-16), which includes the changes mentioned above. This form should first be used when making your January tag sales remittance to us in February. 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 "Procedures" and then select "County Information" from the drop down box. 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 Chris Lentini at 334-242-7070.

TLWjr/cl

Attachments