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MEMORANDUM

TO: Probate Judges
License Commissioners
Other License Plate Issuing Officials

FROM: Kathleen D. Baxter
State Comptroller 

DATE: October 8, 2019

SUBJECT: Act 2019-138 Alabama Realtors Foundation
Act 2019-418 Emergency Medical Services Provider
Act 2019-446 Mandatory Liability Insurance Reinstatement Fee
Temporary Tag Fee

During the 2019 legislative session, Act 2019-138 was enacted to redirect the distribution of proceeds of sales of Alabama Association of Realtors distinctive license plates from the Alabama Children's Trust Fund to the Alabama Realtors Foundation. The \$50.00 additional annual fee collected for this license plate category should be distributed and reported on the monthly summary statement FRMS 5-A as follows:

Alabama Realtors Foundation

\$50.00	- \$ 1.25	County Commission	(2 ½ %)
	- \$ 1.50	Department of Corrections	(line 107)
	<u>- \$ 1.00</u>	Department of Revenue	(line 113)
	\$46.25	Alabama Realtors Foundation	(line 88)

During the 2019 legislative session, Act 2019-418 established a new distinctive license plate category for Emergency Medical Service Providers. Tag type and availability will be provided by the Department of Revenue. After the plate becomes available, the 50.00 additional annual fee collected for this new license plate category should be distributed and reported on the monthly summary statement FRMS 5-A as follows:

Emergency Medical Services 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)
\$41.25	General Fund	(line 109)

During the 2019 legislative session, Act 2019-446 established new guidelines for Mandatory Liability Insurance Reinstatement. Effective reporting period beginning December 1, 2019, the Mandatory Liability Insurance Reinstatement fees should be distributed and reported on the monthly summary statement FRMS 5-A as follows:

Mandatory Liability Insurance Reinstatement – First Offense

\$200	<u>- \$ 30.00</u>	Retained by the County	(15 %)
	\$ 144.50	Department of Revenue 85%	(line 118)
	\$ 25.50	Alabama POA&B Fund 15%	(line 119)

Mandatory Liability Insurance Reinstatement – Second or Subsequent Offense

\$400	<u>- \$ 60.00</u>	Retained by the County	(15 %)
	\$ 289.00	Department of Revenue 85%	(line 118)
	\$ 51.00	Alabama POA&B Fund 15%	(line 119)

Effective reporting period beginning December 1, 2019, the fee from issuance of each Temporary Tag should be distributed and reported on the monthly summary statement FRMS 5-A as follows:

Temporary Tags

\$2.25	- \$ 0.75	Retained by the County	
	- \$ 1.50	Public Road and Bridge Fund	(line 120)

Attached is a revised form FRMS 5-A (Rev 11-19), which includes 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 "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 Alicia Hatch at 334-242-7070.