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Kathleen D. Baxter, PhD, CGFM, CPM  
State Comptroller

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Deputy State Comptroller

**MEMORANDUM**

**TO:** Probate Judges  
License Commissioners  
Other License Plate Issuing Officials

**FROM:** Kathleen D. Baxter  
State Comptroller

A handwritten signature in black ink, appearing to be 'KDB', written over the name 'Kathleen D. Baxter'.

**DATE:** December 23, 2019

**SUBJECT:** Act 2019-2 Plug-In Hybrid and Battery Electric Annual Registration Fee

During the 2019 legislative special session, Act 2019-2 established new annual license taxes and registration fees for battery electric and plug-in hybrid electric motor vehicles in addition to the annual license taxes and registration fees imposed by § 40-12-242(a), Ala. Code 1975. Effective reporting period beginning January 1, 2020, the additional annual taxes and fees for battery electric and plug-in hybrid electric motor vehicles collected pursuant to Act 2019-2 should be held intact by your office. We will send further guidance and a revised statement FRMS 5-A for reporting these new items as soon as legal issues concerning the distribution of these amounts is resolved.

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

KDB/ah