



STATE OF ALABAMA  
 Department of Finance  
 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:** March 10, 2020

**SUBJECT:** Louisiana State University

During the 2013 Regular Session of the Alabama Legislature, a bill was passed and enacted into law that allowed for the issuance of license plates for out of state colleges and universities. 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:

**Louisiana State University**

<b>\$50.00</b>	- \$ 1.25	County Commission	(2 ½ %)
	- \$ 1.50	Department of Corrections	(line 107)
	<u>- \$ 1.00</u>	Department of Revenue	(line 113)
	\$46.25	General Fund	(line 109)

Attached is a revised form FRMS 5-A (Rev 04-20), which includes the changes mentioned above. This form should first be used when making your April tag sales remittance to us in May. 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