



STATE OF ALABAMA  
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**MEMORANDUM**

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

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

**DATE:** September 13, 2022

**SUBJECT:** Oneonta Redskin Tag  
 Supporting Our Sheriffs  
 Vulcan Park & Museum  
 University of Florida  
 ACT 2021-146 Low Speed Electric Annual License Tax and Registration Fee

The following organizations have met the minimum number of applications required for production of their license plates. Tag type and availability will be provided by the Department of Revenue. After the plates become available, the \$50.00 additional annual fee collected for these new license plate categories should be distributed and reported on the monthly summary statement FRMS 5-A as follows:

**Oneonta Redskin Tag**

<b>\$50.00</b>	- \$ 1.25	County Commission	(2 ½ %)
	- \$ 5.00	Department of Senior Services	(line 112)
	- \$ 1.50	Department of Corrections	(line 107)
	- \$ 1.00	Department of Revenue	(line 113)
	<u>\$41.25</u>	Oneonta Redskin Tag	(line 129)

**Supporting Our Sheriffs**

<b>\$50.00</b>	- \$ 1.25	County Commission	(2 ½ %)
	- \$ 5.00	Department of Senior Services	(line 112)
	- \$ 1.50	Department of Corrections	(line 107)
	- \$ 1.00	Department of Revenue	(line 113)
	<u>\$41.25</u>	Supporting Our Sheriffs	(line 130)

**Vulcan Park & Museum**

<b>\$50.00</b>	- \$ 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	Vulcan Park & Museum	(line 131)

**University of Florida**

<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)

During the 2021 legislative session, Act 2021-146 was enacted into law providing the annual license tax and registration fees for low speed electric vehicles. Please distribute and report low speed electric annual license tax and registration fees on the monthly Summary Statement FRMS 5-A as follows:

**Low Speed Electric Annual License Tax and Registration Fee**

<b>\$50.00</b>	- \$ 1.25	County Commission	(2 ½ %)
	- \$ 25.00	State of Alabama	(line 124)
	- \$ 12.50	Counties and Cities	(line 125)
	- \$ 11.25	Rebuild Alabama Fund	(line 126)

Attached are the revised form FRMS 5-A (Rev 10-22) and Extra Tag Fee Distribution worksheet, which have been updated to include the changes mentioned above. This form should first be used when making your October tag sales remittance to us in November. 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