



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: July 6, 2023

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

On June 6, 2023, the Department of Revenue issued a memorandum relating to Act 2019-2, known as the Rebuild Alabama Act, to all license plate issuing officials. This Act levied an additional registration fee for each battery electric and plug-in hybrid electric vehicle operated on the public highways of this state. The additional fees were effective beginning on January 1, 2020, with a \$3 increase beginning July 1, 2023, and every fourth year thereafter.

Therefore, beginning July 1, 2023, the additional registration fee for those vehicles shall be:
\$203 for each battery electric vehicle
\$103 for each plug-in hybrid electric vehicle

All collected fees should be distributed and reported on the monthly summary statement FRMS 5-A as follows:

Plug-In Hybrid Electric Annual License Tax and Registration Fee of \$103.00

\$ 2.58	County Commission	(2 ½ %)
\$ 50.00	State of Alabama	(line 121)
\$ 25.00	Counties and Cities	(line 122)
\$ 25.42	Rebuild Alabama Fund	(line 123)

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Battery Electric Annual License Tax and Registration Fee of \$203.00

\$ 5.08	County Commission	(2 ½ %)
\$ 100.00	State of Alabama	(line 124)
\$ 50.00	Counties and Cities	(line 125)
\$ 47.92	Rebuild Alabama Fund	(line 126)

All subsequent reporting periods should continue to follow the updated distribution guidance until further notice.

Attached is a revised form FRMS 5-A (Rev 07-23), which includes the change mentioned above. This form should first be used when making your July tag sales remittance to us in August. Please duplicate the revised form as needed and destroy all previous versions. For your convenience, we added the revised form to our website. Please access the form through the following link: [Click Here to Access County Information Forms](#). 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