

1 SB315
2 206709-1
3 By Senator Orr
4 RFD: Finance and Taxation General Fund
5 First Read: 12-MAR-20

SYNOPSIS: Under current law, electric low speed vehicles, which includes some electric golf carts, are subject to the same \$200 additional annual license taxes and registration fees as other electric motor vehicles.

This bill provides a reduced additional annual license tax and registration fee for electric low speed vehicles.

A BILL
TO BE ENTITLED
AN ACT

Relating to motor vehicles; to provide a reduced additional annual license tax and registration fee for electric low-speed vehicles.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) Notwithstanding Section 40-12-242(b)(1), effective January 1, 2021, the additional annual license tax and registration fee shall be fifty dollars

1 (\$50) for each electric low-speed vehicle registered and
2 operated on the public highways of this state. The term
3 electric low-speed vehicle as used in this section shall be
4 defined in the same manner as in 49 C.F.R. § 571.500.

5 (b) The additional annual license tax and
6 registration fee provided in this section shall be distributed
7 pursuant to Section 40-12-242.1, Code of Alabama 1975.

8 Section 2. The Department of Revenue may adopt rules
9 for the implementation and administration of this act.

10 Section 3. This act shall become effective January
11 1, 2021, following its passage and approval by the Governor,
12 or its otherwise becoming law.