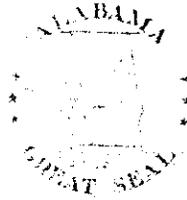


# OFFICE OF THE ATTORNEY GENERAL

81-00059



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NOV 6 1980

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## Taxation--Motor Vehicles--Licenses

Pursuant to Act 79-797 the probate judge may only make a \$2.00 charge for issuing a replacement motor vehicle license tag and may not impose any additional charges.

Dear Mr. Hoadley:

Your letter dated September 30, 1980, requesting an opinion from the Attorney General of the State of Alabama, has been received by this office. Basically, your request was as follows:

"We request your opinion as to the proper amount to charge for issuing a replacement motor vehicle tag or validation stamp as set out in Act 79-797, Section 7, subsection (b)."

Act 79-797, Section 7, Subsection (b) has been codified as Code of Alabama 1975, §40-12-265(b), and provides in pertinent part as follows:

"In case the tag, plate or validation stamp becomes so mutilated as to make it illegible, the owner of the vehicle must file with the county probate judge an application setting forth the facts that the tag, plate or validation or one of them has been lost, mutilated or destroyed; and, upon payment of \$2.00 and the surrender of the tag, if mutilated, the probate judge or the appropriate licensing authority established by local act shall forward \$1.00 to the State Department of Revenue, and shall issue without additional charge a replacement tag or validation stamp to the applicant. The probate judge or the appropriate licensing authority established

"by local act shall retain \$1.00 for his service."  
(Emphasis supplied).

From the underlined portion of the above-quoted statute, it is obvious the Legislature intended that when the probate judge or other authorized licensing authority issues a replacement license tag or validation stamp, such replacement will be issued without any additional charge. Since the language used in this statute and the intention of the Legislature on this point is quite clear, the fundamental rule of construction is that the intention of the Legislature must be given its effect and force as expressed in the language of the statute. Davis v. State, 16 Ala. App. 397, 78 So. 313; Cheek v. Odom, 20 Ala. App. 31, 100 So. 782; Starlite Lanes, Inc. v. State, 283 Ala. 48, 214 So.2d 324. Where the language of the statute is plain and unambiguous, the statute will be construed to mean exactly what it says. State v. Robinson Land & Lumber Co., 262 Ala. 146, 77 So.2d 641; Henry v. McCormick Bros. Motor Car Co., 230 Ala. 196, 167 So. 256; White v. City of Decatur, 25 Ala. App. 272, 144 So. 872, cert. den. 225 Ala. 646, 144 So. 873, 86 A.L.R. 914. In my opinion the intent of the Legislature as manifested in the above-quoted portion of Act 79-797 was that no additional charge should be assessed for the issuance of a replacement tag or validation sticker.

Section 9 of Act 79-797 provides as follows:

"Section 40-12-271, Code of Alabama 1975, is hereby amended to read as follows:

'The probate judge or license commissioner of the county, for issuing the licenses required by this article or by any other law prescribing licenses for operating motor vehicles, shall be allowed a fee of \$1.25 including each license for operating motor vehicles. Such fees shall be paid to the probate judge or license commissioner of the county by the owner at the time of the issuance of the license tag.'

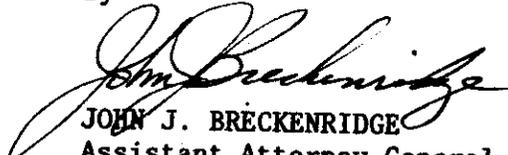
Section 9 of Act 79-797 which amends §40-12-271 authorizes an increase of the issuance fee from \$.50 to \$1.25, which issuance fee must be paid at the "time of the issuance of the license tag." In my opinion there is no conflict between section 7 of Act 79-797, which prohibits the levying of "an additional charge" for the replacement of a tag or validation stamp and section 9 of Act 79-797, which allows a fee of \$1.25 for the issuance of the license tag. Since the language contained in section 7 of Act 79-797 applies only to replacement tags and validation stamps, and since any additional charge for such issuance is strictly prohibited, it is my opinion that the issuance fee authorized by section 9 would not apply to replacement tags or replacement validation stamps. The logic of this position is self-evident when one considers that the issuance fee would already have been paid by the applicant at the time of the issuance of the original license tag for which the applicant is seeking a replacement.

I hope I have fully answered the request contained in your letter, and if I can be of any further service to you, please do not hesitate to contact me.

Sincerely,

CHARLES A. GRADDICK  
Attorney General

By-

  
JOHN J. BRECKENRIDGE  
Assistant Attorney General

JJB:jt