

89-00297

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STATE OF ALABAMA

JUN 8 1989

Honorable Harry D'Olive
Probate Judge
Baldwin County
Bay Minette, AL 36507

Fire Departments - Recordation
of Instruments - Corporations -
Secretary of State - Fees -
Articles of Incorporation

Code of Alabama 1975, § 40-9-13(a)
exempts volunteer fire departments
from payment of state, county and
municipal taxes, licenses, fees
and charges of any nature whatso-
ever, and, accordingly, judge of
probate may not charge volunteer
fire department any fees for
filing articles of incorporation.

Dear Judge D'Olive:

This opinion is issued in response to your request for an
opinion from the Attorney General.

QUESTION

Is a volunteer fire department required to
pay the recording fee and secretary of state
fee upon the filing of its certificate of
incorporation with the judge of probate?

FACTS AND ANALYSIS

Code of Alabama 1975, § 40-9-13(a) provides that all
volunteer fire departments in this state are "exempt from the

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payment of any and all state, county and municipal taxes, licenses, fees and charges of any nature whatsoever...."

In the opinion to Honorable William J. Snellgrove, Judge of Probate, under date of April 26, 1985, this office held that under the foregoing statute, no fees should be charged to a volunteer fire department for filing articles of incorporation.

CONCLUSION

Code of Alabama 1975, § 40-9-13(a) exempts volunteer fire departments from the payment of state, county and municipal taxes, licenses, fees and charges of any nature whatsoever, and, accordingly, the judge of probate may not charge a volunteer fire department any fees for filing articles of incorporation.

I hope this sufficiently answers your question. If our office can be of further assistance, please do not hesitate to contact us.

Sincerely,

DON SIEGELMAN
Attorney General
By:



JEAN WILLIAMS BROWN
Assistant Attorney General

DS/JWB/jho

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