

Sec. 28.10.421. Registration fee rates.

(a) Unless otherwise provided by law,

(1) the fees prescribed in this section shall be paid to the department at the times provided under AS 28.10.108 and 28.10.111; and

(2) an additional fee of \$10 shall be added to the registration fee set out in this section for registration not conducted by mail, on the department's Internet website, or at an emissions inspection station or contract office offering vehicle registration services; the department may waive this additional fee for a good cause based on criteria established in regulations adopted by the department.

(b) The biennial registration fees under this subsection are imposed within the following classifications for

(1) a vehicle not exceeding 10,000 pounds unladen weight as established by the manufacturer's advertised weight or on the actual weight, which the owner shall furnish, subject to the approval of the commissioner or the commissioner's representative that is a

(A) passenger vehicle, low-speed vehicle, pick-up truck, truck, or van not used or maintained for the transportation of persons or property for hire or for other commercial use and not registered in the name of a company or business \$100;

(B) a taxicab \$160;

(2) a motor home not used or maintained for the transportation of persons or property for hire or for other commercial use and not registered in the name of a company or business \$100;

(3) a motor bus with a seating capacity of

(A) less than 20 persons and used exclusively for commercial purposes in the transporting of visitors or tourists \$100;

(B) 20 or more persons and used exclusively for commercial purposes in the transporting of visitors or tourists \$300;

(4) a motorcycle or a motor-driven cycle \$60.

(c) The biennial registration fees under this subsection are imposed for a vehicle not subject to registration under (b) of this section and are based on the actual unladen weight as established by the manufacturer's advertised weight or on the actual weight, which the owner shall furnish, subject to the approval of the commissioner or the commissioner's representative, as follows:

(1) up to and including 5,000 pounds \$180;

(2) more than 5,000 pounds to and including 12,000 pounds \$268;

(3) more than 12,000 pounds to and including 18,000 pounds \$516;

(4) more than 18,000 pounds \$662.

(7) a snowmobile or off-highway vehicle \$10;

(8) an amateur mobile radio station vehicle,

(A) with a transceiver capable of less than 5-band operation the fee required for that vehicle under (b) or (c) of this section;

(B) in recognition of service to the public a mobile amateur radio station owned by an amateur with general class or higher license, provided the station must be satisfactorily proved capable of operating on at least five bands from 160 through 10 meters, must have an antenna, and must have a power supply and wiring as a permanent part of the vehicle; the transmitting unit may be removed from the car for service or dry storage none for a mobile amateur radio station vehicle included in (b)(1)(A) of this section;

(9) dealer registration plates

(A) the initial set of plates \$88;

(B) each subsequent set of plates \$50;

(10) a vehicle owned by a municipality or charitable organization meeting the requirements of AS 28.10.181(e) \$10;

(11) a vehicle owned by a Pearl Harbor survivor, a former prisoner of war, a recipient of the Medal of Honor awarded by the President of the United States in the name of the United States Congress, or the spouse, parent, guardian, brother, sister, or dependent of a member of the United States armed forces killed in the line of duty none;

(12) special request university plates \$50

plus the fee required for that vehicle under (b), (c), (h), or (i) of this section; the fee required by this paragraph shall be collected only on the first issuance and on the replacement of special request plates; the commissioner of administration shall separately account by university campus designation for the fees received under this paragraph that the department deposits in the general fund; the annual estimated balance in the accounts that is in excess of the cost of issuing special request university plates may be appropriated by the legislature for the support of programs at each campus;

(13) special request dog mushing plates \$50

plus the fee required for that vehicle under (b), (c), (h), or (i) of this section; the fee required by this paragraph shall be collected only on the first issuance and on the replacement of special request plates; the commissioner of administration shall separately account for the fees received under this paragraph that the department deposits in the general fund; notwithstanding (g) of this section, the annual estimated balance in the account that is in excess of the cost of issuing special request plates may be appropriated by the legislature for the support of programs benefiting dog mushing;

(14) special request Alaska children's trust plates \$100

plus the fee required for that vehicle under (b), (c), (h), or (i) of this section; the fee required by this paragraph shall be collected only on the first issuance and the replacement of special request plates; the commissioner of administration shall separately account for the fees received under this paragraph that

paragraph that the department deposits into the general fund; notwithstanding (g) of this section, the annual estimated balance in the account that is in excess of the cost of issuing special request plates may be appropriated by the legislature to establish and maintain a scholastic clay target program and for other youth shooting programs;

(22) special request breast cancer awareness plates \$50

plus the fee required for that vehicle under (b), (c), (h), or (i) of this section; the \$50 fee required by this paragraph shall be collected only on the first issuance and the replacement of the special request plates; the commissioner shall separately account for the fees received under this paragraph that the department deposits into the general fund; notwithstanding (g) of this section, the annual estimated balance in the account that is in excess of the cost of issuing special request plates may be appropriated by the legislature to programs that provide screening for breast and cervical cancer;

(23) special request "Choose Life" plates \$30

plus the fee required for that vehicle under (b), (c), (h), or (i) of this section; the fee required by this paragraph shall be collected biennially in the same manner as the fee required under (b), (c), (h), or (i) of this section; the commissioner shall separately account for the fees received under this paragraph that the department deposits in the general fund; the annual estimated balance in the account that is in excess of the cost of issuing special request "Choose Life" plates may be appropriated by the legislature to programs supporting or benefiting adoption;

(24) special request "Pro-Family, Pro-Choice" plates \$30

plus the fee required for that vehicle under (b), (c), (h), or (i) of this section; the fee required by this paragraph shall be collected biennially in the same manner as the fee required under (b), (c), (h), or (i) of this section; the commissioner shall separately account for the fees received under this paragraph that the department deposits in the general fund; the annual estimated balance in the account that is in excess of the cost of issuing special request "Pro-Family, Pro-Choice" plates may be appropriated to the Alaska Children's Trust (AS 37.14.200);

(25) special request Blood Bank of Alaska plates \$50

plus the fee required for that vehicle under (b), (c), (h), or (i) of this section; the fee required by this paragraph shall be collected biennially in the same manner as the fee required under (b), (c), (h), or (i) of this section; the commissioner of administration shall separately account for the fees received under this paragraph that the department deposits in the general fund; notwithstanding (g) of this section, the annual estimated balance in the account that is in excess of the cost of issuing special request plates may be appropriated by the legislature to the Blood Bank of Alaska.

(e) A vehicle registered under this section which, by the removal of seats, a camper unit, a canopy or other equipment, may be converted into a vehicle on which the registration fee is computed on a different basis or in a different amount may not be driven or moved with seats, camper unit, canopy or other equipment removed unless the other applicable registration fee is paid.

(f) In addition to the fees imposed under (b) and (d) of this section, the following special biennial registration fee is imposed upon renewal of registration for a passenger vehicle, motor home, pick-up truck, or a van with special request Winter Olympics commemorative plates \$60.

am § 13 ch 90 SLA 1991; am § 4 ch 8 SLA 1993; am §§ 59, 60, 79 ch 63 SLA 1993; § 2 ch 56 SLA 1995; am §§ 8 - 12 ch 44 SLA 1996; am § 3 ch 97 SLA 1996; am § 2 ch 5 SLA 1997; am § 3 ch 42 SLA 1997; am § 2 ch 36 SLA 1998; am § 18 ch 48 SLA 1998; am § 5 ch 88 SLA 1998; am §§ 1 - 3 ch 5 SLA 1999; am § 3 ch 44 SLA 2001; am §§ 2, 3 ch 11 SLA 2002; am § 2 ch 31 SLA 2002; am § 3 ch 56 SLA 2002; am §§ 1 - 4 ch 38 SLA 2003; am § 2 ch 68 SLA 2003; am § 13 ch 96 SLA 2005; am §§ 1 - 3 ch 95 SLA 2006; am §§ 5, 6 ch 14 SLA 2007; am § 5 ch 46 SLA 2007; am § 2 ch 2 SLA 2009; am § 2 ch 21 SLA 2009; am § 3 ch 115 SLA 2010; am § 2 ch 116 SLA 2010; am §§ 2, 3 ch 2 SLA 2012; am § 2 ch 45 SLA 2014; am §§ 4, 8 ch 50 SLA 2014; am §§ 5 - 7 ch 80 SLA 2014; am § 5 ch 98 SLA 2014; am §§ 3, 4 ch 15 SLA 2016; am §§ 5, 8 ch 70 SLA 2018)

Sec. 28.10.181. Registration of unique and special vehicles and vehicles used for special purposes; special registration plates.

(a) The department shall register unique and special vehicles and vehicles used for special purposes and issue registration plates as provided in this section. Notwithstanding other provisions of this chapter, registration plates issued under this section remain with the person or organization to whom they are issued when vehicle ownership is transferred or title or interest in the vehicle is assigned, except for plates issued under (b), (h) and (i) of this section. Registration plates issued under this section may not be used on, or transferred to, a vehicle other than the vehicle for which the plates are issued without the approval of the department and payment of any required fees and taxes prescribed in AS 28.10.421(d), 28.10.431, and 28.10.441. Registration plates issued under this section to which a person is no longer entitled or the transfer of the plates to another vehicle that the department does not approve shall be returned immediately to the department by the person or organization to whom the plates were originally issued.

(b) Historic vehicles. The owner of a historic vehicle may make application for special registration under this subsection. The department, when satisfied that the vehicle meets the requirements for historic vehicle registration under regulations adopted by the commissioner, shall register the vehicle and (1) issue two permanent registration plates of distinctive design and color bearing no date; vehicles qualifying for registration under this paragraph shall be issued registration plates numbered in a separate numerical series beginning with "Historic Vehicle No. 1"; or (2) allow the vehicle to use registration plates of this state supplied by the vehicle owner that correspond to the year the vehicle was manufactured if the vehicle was manufactured 30 or more years before the year of application. Registration plates issued under this subsection remain with the vehicle as long as the vehicle is registered under this subsection.

(c) Special request plates. Upon application by the owner of a motor vehicle, the department shall design and issue registration plates containing a series of not more than six letters or numbers or combination of letters and numbers as requested by the owner. The department may, in its discretion, disapprove the issuance of registration plates under this subsection when the requested symbols are a duplication of an existing registration or when the symbols are considered unacceptable by the department.

(d) Vehicles owned by veterans with disabilities, including persons disabled in the line of duty while serving in the Alaska Territorial Guard, or other persons with disabilities. Upon the request of a person with a disability that limits or impairs the ability to walk, as defined in 23 C.F.R. 1235.2, the department shall (1) register one motor vehicle in the name of the person without charge; and (2) issue a specially designed registration plate that displays (A) recognition of the disabled veteran if the applicant's disability originated from the applicant's service with the Alaska Territorial Guard or the armed forces of the United States; (B) the international symbol of accessibility (the wheelchair logo); and (C) if the applicant is a veteran, the Alaska and United States flags and red, white, and blue colors. A person who is not otherwise qualified under this subsection, but who meets the qualifications of a disabled veteran under AS 29.45.030(i), may register one motor vehicle without charge, and the department shall issue a specially designed registration plate that displays recognition of the disabled veteran that does not display the international symbol of accessibility and does not carry with it special parking privileges. A disabled veteran who otherwise qualifies for a registration plate under this subsection may elect to

receive a plate under (p) or (q) of this section for which the person is otherwise qualified that does not display the international symbol of accessibility and does not carry with it special parking privileges. A disabled person who otherwise qualifies for a registration plate under (2)(B) of this subsection may elect to receive a plate under another provision of this section for which the person is otherwise qualified that does not display the international symbol of accessibility and does not carry with it special parking privileges. For purposes of this subsection, proof of disability may be provided by a person licensed as a chiropractor under AS 08.20, as a physician or physician assistant under AS 08.64, or as an advanced practice registered nurse under AS 08.68.

(e) Vehicles owned by the state, municipalities, and charitable organizations of the state. Every certificate of registration and registration plate issued to the state, a municipality, or charitable organization of the state is in effect until the vehicle for which the registration certificate and plate were issued is no longer owned and operated by the state, the municipality, or the charitable organization of the state or until the department, in its discretion, declares its expiration. The state, municipality, or charitable organization of the state shall maintain a current listing of all vehicles registered to it in the order of the registration number assigned to each vehicle, and shall provide a copy of the listing to the department upon request. The listing must include a description of each vehicle and other identifying information required by the department. Registration plates issued under this subsection must be of a distinctive design and numbering system. For the purposes of this subsection, "charitable organization" means a nonprofit association, corporation, society, or other entity organized, incorporated, or headquartered in the state for educational, cultural, scientific, or other charitable purposes, as prescribed in regulations of the department.

(f) Vehicles owned by elected state officials. The department shall issue special registration plates to each incumbent elected state official for display on motor vehicles owned and driven by the official except that the plates may not be displayed on a vehicle that is visually identifiable as a commercial vehicle. The department shall number or design the plates so that registration by an elected state official is indicated upon the plates. The registration plates issued under this subsection may remain on the vehicle only during the official's term of office.

(g) [Repealed, § 9 ch 20 SLA 1990.]

(h) Vehicles owned by ranchers, farmers, and dairymen. A vehicle not exceeding an unladen total gross weight of 20,000 pounds, owned by a person deriving the person's primary source of livelihood from the operation of a ranch, farm, or dairy where the person resides full-time, and that is used exclusively to transport (1) the person's own ranch, farm, or dairy products, or greenhouse or nursery products, including vegetables, plants, grass seed, sod, or tree seedlings, to and from the market, or (2) supplies, commodities, or equipment to be used on the person's ranch, farm, or dairy, or in the person's greenhouse or nursery, may be registered under this subsection and may be issued registration plates of a distinctive design or system of numbering.

(i) Amateur mobile radio station vehicles. A validly licensed amateur radio operator who presents satisfactory proof that the owner holds an unexpired Federal Communications Commission amateur radio operator's license of any renewable class, and who presents satisfactory proof that the vehicle contains or carries an amateur radio transmitter and receiving unit of a type applicable to the license class applied for, and who is permitted by law to operate a fixed station, may register one amateur mobile radio station vehicle for each radio license issued by the federal government and may receive for

the vehicle distinctive registration plates instead of regular registration plates. The number on the plates must be the radio call sign of the owner.

(j) Vehicles owned by dealers. A state-registered and bonded vehicle dealer may apply for dealer registration plates. A plate issued under this subsection may be used only on dealer-owned vehicles during the routine and normal course of the dealer's business, excluding service vehicles, or for transporting an unregistered vehicle from a port of entry to the dealer's facilities or from one dealer to another or, in the case of a house trailer, from the retail facility to a trailer space. A vehicle permitted to have dealer plates must be affixed with two plates issued under this subsection. If the dealer sells or transfers the vehicle, the dealer plates may be used on the vehicle by the new owner or transferee for a period of not more than five days after the sale or transfer. The department may seize the dealer plates if it has reason to believe that the plates are being used to defeat the purposes of, or are in violation of, this chapter.

(k) [Repealed, § 3 ch 8 SLA 1993.]

(l) Vehicles owned by Pearl Harbor survivors, former prisoners of war, Medal of Honor recipients, and relatives of members of the United States armed forces killed in the line of duty. The department, upon receipt of written proof, shall issue without charge special registration plates for one noncommercial motor vehicle to a person who was on active military duty in Pearl Harbor on December 7, 1941, who has been a prisoner of war during a declared war or other conflict, as determined by the Department of Defense under federal regulations, who is the recipient of the Medal of Honor awarded by the President of the United States in the name of the United States Congress, or the spouse, parent, guardian, brother, sister, or dependent of a member of the United States armed forces killed in the line of duty. The design and color of the Pearl Harbor survivor, prisoner of war, Medal of Honor awarded by the President of the United States in the name of the United States Congress recipient, or relative of a member of the United States armed forces killed in the line of duty plates shall be solely within the discretion of the commissioner.

(m) Special request plates for Alaska National Guard personnel. Upon application by the owner of a motor vehicle who presents satisfactory proof of current membership in the Alaska National Guard, the department may design and issue registration plates that identify the vehicle as registered to a member of the Alaska National Guard.

(n) [Repealed, § 9 ch 20 SLA 1990.]

(o) Special request university plates. Upon application by the owner of a motor vehicle, the department may design and issue registration plates representing the University of Alaska Anchorage, University of Alaska Fairbanks, University of Alaska Southeast, or Prince William Sound Community College. The department may disapprove the issuance of registration plates under this subsection when the requested plates are a duplication of an existing registration.

(p) Vehicles owned by veterans. The department, upon receipt of written proof that the veteran is a sole or joint owner of a motor vehicle, shall issue special registration plates for the motor vehicle to a requesting person who is a veteran or retired veteran of the armed forces of the United States. The commissioner, after consulting with the person in the Department of Military and Veterans' Affairs in charge of veterans' affairs, shall determine the design and color of the veteran or retired veteran plates.

(q) Vehicles owned by recipients of the Purple Heart. The department, upon receipt of written proof that the person is the sole or joint owner of a motor vehicle, shall issue special registration plates for the motor vehicle to a requesting person who has received the Purple Heart medal awarded for wounds suffered in action against an armed enemy or as a result of the hostile action of an armed enemy. The commissioner, after consulting with the person in the Department of Military and Veterans' Affairs in charge of veterans' affairs, shall determine the design and color of the Purple Heart medal recipient plates.

(r) Special request custom collector plates. Upon application by the owner of a custom collector vehicle, the department may design and issue registration plates appropriate for custom collector vehicles. The department may disapprove the issuance of registration plates under this subsection when the requested plates are a duplication of an existing registration.

(s) Special request dog mushing plates. Upon application by the owner of a motor vehicle, the department may design and issue registration plates representing the sport of dog mushing in the state. The department may disapprove the issuance of registration plates under this subsection when the requested plates are a duplication of an existing registration.

(t) Special request Alaska children's trust plates. Upon application by the owner of a motor vehicle, the department may design and issue registration plates representing the Alaska children's trust under AS 37.14.200. The department may disapprove the issuance of registration plates under this subsection when the requested plates are a duplication of an existing registration.

(u) [Repealed, § 8 ch 70 SLA 2018.]

(v) [Repealed, § 4 ch 11 SLA 2002.]

(w) Special request plates commemorating Alaska veterans. Upon application by the owner of a motor vehicle, the department may issue registration plates commemorating Alaska veterans. The commissioner shall determine the design and color of plates commemorating Alaska veterans. The department may disapprove the issuance of registration plates under this subsection when the requested plates are a duplication of an existing registration.

(x) Special request plates commemorating and supporting troops. Upon application by the owner of a motor vehicle, the department may issue registration plates commemorating and supporting troops. The commissioner, in consultation with Support Our Troops, Inc., shall determine the design and color of the plates. The department may disapprove the issuance of registration plates under this subsection when the requested plates are a duplication of an existing registration "Support Our Troops" shall appear at the bottom of the plate and may be alternated with "Support Our Heroes" if Support Our Troops, Inc., approves the use of terms and agrees to be responsible for any costs incurred from lack of sale of plates.

(y) Special request Iditarod race finisher plates. Upon application by the owner of a motor vehicle, the department may design and issue Iditarod race finisher registration plates to a person who has finished the Iditarod race. The owner shall supply written proof, verified by the Iditarod Trail Committee, that the owner has successfully finished the race. The department may disapprove the issuance of registration plates under this subsection when the requested plates are a duplication of an existing registration.

(z) Special request firefighter and emergency medical service provider plates. On application by the owner of a motor vehicle, the department may issue registration plates for firefighters and emergency medical service providers. The commissioner shall determine the design and color of the plates. The department may disapprove the issuance of registration plates under this subsection when the requested plates are a duplication of an existing registration. To be eligible for a firefighter and emergency medical service provider plate, a person shall present satisfactory proof that the person is

(1) an active member of

(A) a fire department in this state and the fire department is recognized as a fire department by the state fire marshal; or

(B) an out-of-hospital emergency medical service certified by the Department of Health and Social Services; or

(2) a former firefighter or emergency medical service provider who was an active member of

(A) a fire department in this state for a minimum of five years; or

(B) an out-of-hospital emergency medical service certified by the Department of Health and Social Services for a minimum of five years.

(aa) Special request fraternal organization member plates. On the request of a fraternal organization, the department may design a registration plate for the members of that fraternal organization. On application by the owner of a motor vehicle who is a member of that fraternal organization, the department may issue the fraternal organization registration plates to the person. The commissioner shall determine the design and color of the fraternal organization plates in consultation with the fraternal organization. The department may disapprove the issuance of registration plates under this subsection when the requested plates are a duplication of an existing registration. To be eligible for a fraternal organization member registration plate, a person must present evidence satisfactory to the department of the person's membership in the fraternal organization. In this subsection, "fraternal organization" means a civic, service, or charitable organization in the state, except a college and high school fraternity, not for pecuniary profit, that is a branch, lodge, or chapter of a national organization and exists for the common business, brotherhood, or other interest of its members.

(bb) Special request United States flag "In God We Trust" plates. Upon application by the owner of a motor vehicle, the department may issue registration plates with a design incorporating the flag of the United States and the motto "In God We Trust" on the plate. The commissioner shall determine the design and color of the plates. The department may disapprove the issuance of registration plates under this subsection when the requested plates are a duplication of an existing registration.

(cc) Special request Lao veteran plates. Upon application by the owner of a motor vehicle, the department may issue registration plates commemorating the owner's service in military operations in support of the United States in the Kingdom of Laos between February 28, 1961, and May 15, 1975. The commissioner shall determine the design and color of the Lao veteran plates in consultation with veterans' and Southeast Asian community organizations in the state. To be issued a registration plate under this subsection, the owner must present evidence satisfactory to the department that the owner served in military operations as required by this subsection. The department may disapprove the

issuance of registration plates under this subsection when the requested plates are a duplicate of an existing registration.

(dd) Special request plates commemorating the National Rifle Association. Upon application by the owner of a motor vehicle, the department may issue registration plates commemorating the National Rifle Association. The commissioner, after consulting with representatives of the National Rifle Association in Alaska, shall determine the design and color of the plates. The department may disapprove the issuance of registration plates under this subsection when the requested plates are a duplication of an existing registration.

(ee) Special request breast cancer awareness plates. Upon application by the owner of a motor vehicle, the department may issue breast cancer awareness registration plates. The commissioner, after consulting with the Alaska office of the American Cancer Society, shall determine the design and color of the plates. The department may disapprove the issuance of registration plates under this subsection when the requested plates are a duplication of an existing registration.

(ff) Special request "Choose Life" plates. Upon application by the owner of a motor vehicle, the department may issue registration plates with the phrase "Choose Life" on the plate. The commissioner, after consulting with Alaska Choose Life, shall determine the design and color of the plates. The department may disapprove the issuance of registration plates under this subsection when the requested plates are a duplication of an existing registration.

(gg) Special request "Pro-Family, Pro-Choice" plates. Upon application by the owner of a motor vehicle, the department may issue registration plates with the phrase "Pro-Family, Pro-Choice" on the plate. The commissioner, after consulting with Planned Parenthood of the Great Northwest, shall determine the design and color of the plates. The department may disapprove the issuance of registration plates under this subsection when the requested plates are a duplication of an existing registration.

(hh) Experimental vehicles. A vehicle manufacturer or distributor may apply for experimental vehicle plates. A plate issued under this subsection may be used only on an experimental vehicle present in the state. The vehicle manufacturer shall certify to the department that, at the conclusion of the testing, the experimental vehicle was destroyed or removed from the state. Experimental vehicle plates issued under this subsection are valid for a 12-month period and may be renewed for additional 12-month periods, up to a maximum of 36 months, until the testing is complete. Notwithstanding AS 28.10.201, an experimental vehicle may not be titled under this chapter. In this subsection, "experimental vehicle" means a vehicle in the developmental stage that has not yet reached production in the United States.

(ii) Special request plates commemorating the Blood Bank of Alaska. Upon application by the owner of a motor vehicle, the department may issue registration plates commemorating the Blood Bank of Alaska. The commissioner, after consulting with representatives of the Blood Bank of Alaska, shall determine the design and color of the plates. The department may disapprove the issuance of registration plates under this subsection when the requested plates are a duplication of an existing registration.

(jj) Vehicles owned by recipients of the Bronze Star awarded for valor, Silver Star, Navy Cross, Distinguished Service Cross, Air Force Cross, or Coast Guard Cross. The department, upon receipt of written proof that the person is the sole or joint owner of a motor vehicle, shall issue special registration plates for the motor vehicle to a requesting person who has received the Bronze Star Medal awarded for

valor, Silver Star Medal, Navy Cross, Distinguished Service Cross, Air Force Cross, or Coast Guard Cross. The commissioner, after consulting with the person in the Department of Military and Veterans' Affairs in charge of veterans' affairs, shall determine the design and color of the Bronze Star awarded for valor recipient plates, Silver Star recipient plates, Navy Cross recipient plates, Distinguished Service Cross recipient plates, Air Force Cross recipient plates, and Coast Guard Cross recipient plates.

(kk) Vehicles owned by recipients of awards reflecting valor issued by the armed forces of the United States. The department, upon written proof that the person is the sole or joint owner of a motor vehicle, may issue special registration plates for the motor vehicle to a requesting person who has received an award reflecting valor issued by the armed forces of the United States other than a Purple Heart, Bronze Star awarded for valor, Silver Star, Navy Cross, Distinguished Service Cross, Air Force Cross, or Coast Guard Cross. The commissioner, after consulting with the person in the Department of Military and Veterans' Affairs in charge of veterans' affairs, shall determine the design and color of the award recipient plates.

History.

(§ 7 ch 178 SLA 1978; am § 2 ch 54 SLA 1979; am § 1 ch 151 SLA 1984; am § 5 ch 60 SLA 1986; am §§ 3 - 5 ch 24 SLA 1988; am § 1 ch 72 SLA 1989; am § 1 ch 91 SLA 1989; am § 9 ch 20 SLA 1990; am §§ 12, 13 ch 93 SLA 1991; am §§ 1, 2 ch 16 SLA 1992; am § 3 ch 8 SLA 1993; am §§ 55, 56, 79 ch 63 SLA 1993; am § 2 ch 97 SLA 1996; am § 1 ch 36 SLA 1998; am §§ 1 - 4 ch 88 SLA 1998; am § 1 ch 11 SLA 1999; am §§ 1, 2 ch 44 SLA 2001; am §§ 1, 4 ch 11 SLA 2002; am § 3 ch 18 SLA 2002; am § 1 ch 31 SLA 2002; am § 2 ch 56 SLA 2002; am § 1 ch 68 SLA 2003; am §§ 1 - 12 ch 96 SLA 2005; am §§ 20, 21 ch 12 SLA 2006; am § 1 ch 13 SLA 2007; am § 4 ch 14 SLA 2007; am §§ 2, 3 ch 46 SLA 2007; am § 1 ch 2 SLA 2009; am § 1 ch 116 SLA 2010; am § 1 ch 2 SLA 2012; am § 1 ch 22 SLA 2013; am § 4 ch 98 SLA 2014; am §§ 1, 2 ch 15 SLA 2016; am § 44 ch 33 SLA 2016; am §§ 3, 4, 8 am § 3 ch 70 SLA 2018)

§ 501. Exemption from tax on corporations, certain trusts, etc.

(a) Exemption from taxation An organization described in subsection (c) or (d) or section 401(a) shall be exempt from taxation under this subtitle unless such exemption is denied under section 502 or 503.

(b) Tax on unrelated business income and certain other activities An organization exempt from taxation under subsection (a) shall be subject to tax to the extent provided in parts II, III, and VI of this subchapter, but (notwithstanding parts II, III, and VI of this subchapter) shall be considered an organization exempt from income taxes for the purpose of any law which refers to organizations exempt from income taxes.

(c) List of exempt organizations The following organizations are referred to in subsection (a):

(1) Any corporation organized under Act of Congress which is an instrumentality of the United States but only if such corporation— § 501 TITLE 26—INTERNAL REVENUE CODE Page 1456 1See References in Text note below. (A) is exempt from Federal income taxes— (i) under such Act as amended and supplemented before July 18, 1984, or (ii) under this title without regard to any provision of law which is not contained in this title and which is not contained in a revenue Act, or (B) is described in subsection (l).

(2) Corporations organized for the exclusive purpose of holding title to property, collecting income therefrom, and turning over the entire amount thereof, less expenses, to an organization which itself is exempt under this section. Rules similar to the rules of subparagraph (G) of paragraph (25) shall apply for purposes of this paragraph.

(3) Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation (except as otherwise provided in subsection (h)), and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.



Exemption Requirements - 501(c)(3) Organizations

To be tax-exempt under section 501(c)(3) of the Internal Revenue Code, an organization must be **organized** and **operated** exclusively for **exempt purposes** set forth in section 501(c)(3), and none of its earnings may **inure** to any private shareholder or individual. In addition, it may not be an **action organization**, i.e., it may not attempt to influence legislation as a substantial part of its activities and it may not participate in any campaign activity for or against political candidates.

Organizations described in section 501(c)(3) are commonly referred to as **charitable organizations**. Organizations described in section 501(c)(3), other than testing for public safety organizations, are eligible to receive tax-deductible **contributions** in accordance with Code section 170.

The organization must not be organized or operated for the benefit of **private interests**, and no part of a section 501(c)(3) organization's net earnings may inure to the benefit of any private shareholder or individual. If the organization engages in an **excess benefit transaction** with a person having substantial influence over the organization, an **excise tax** may be imposed on the person and any organization managers agreeing to the transaction.

Section 501(c)(3) organizations are restricted in how much political and legislative (*lobbying*) activities they may conduct. For a detailed discussion, see **Political and Lobbying Activities**. For more information about lobbying activities by charities, see the article **Lobbying Issues**; for more information about political activities of charities, see the FY-2002 CPE topic **Election Year Issues**.

Interactive Training

Learn more about the benefits, limitations and expectations of tax-exempt organizations by attending 10 courses at the online **Small to Mid-Size Tax Exempt Organization Workshop**.

Additional Information

- **Application Process Step-by-Step**: Questions and answers that will help an organization determine if it is eligible to apply for recognition of exemption from federal income taxation under IRC section 501(a) and, if so, how to proceed.
- **Private foundations - requirements for exemption**
- **Tax-Exempt Status**: Online training available at the IRS microsite [StayExempt.irs.gov](https://www.irs.gov/charities-non-profits/charitable-organizations/exemption-requirements-501c3-organizations).

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