

Alabama Revenue Department clarifies business transactions covered by new immigration law

MONTGOMERY, Ala. — The state Revenue Department has changed its position on parts of Alabama's new immigration law and now says several common transactions at county courthouses are no longer considered "[business](#) transactions" where people have to prove their legal residency.

Revenue Commissioner Julie Magee sent a letter Tuesday to county officials saying that "the Alabama Department of Revenue has re-evaluated its position." She said proof of residency is no longer required for registering and issuing decals on mobile homes, applying for homestead exemptions on property, applying for current use valuation on property, or issuing titles on motor vehicles or mobile homes.

She said proof of residency is also not needed for an application for any exemption on property or abatement on property taxes, tax sale of property for failure to pay property taxes, and redemption of property sold for non-payment of property taxes.

Magee wrote that the change was based on new guidance from state Attorney General Luther Strange about what constitutes a "[business](#) transaction" in the immigration law.

The change comes after a federal judge temporarily blocked county officials from requiring proof of residency to get mobile home decals. U.S. District Judge Myron Thompson ruled in a lawsuit brought by the Southern Poverty Law Center. The suit contended the law was designed to drive Hispanic immigrants out of their homes by making it impossible for them to renew their annual decals.

Kristi Graunke, senior staff attorney for the law center, said Wednesday she welcomes the Department of Revenue narrowing its interpretation of the law and it's another indication of the folly of the law. She said the law center would continue to pursue its lawsuit.

<http://www.therepublic.com/view/story/d30d806c51c84a8f86d25eeca0b50679/AL--Alabama-Immigration-Law/>