**Memorandum**

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| **Identifying Information:** | **Registration fees on ambulances.** |

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| **Tax Type:** | **Vehicles** |
| **Brief Description:** | **Registration fees on ambulances** |
| **Keywords:** |  |
| **Effective Date:** | **08/24/1990** |

**Body:**

**M E M O R A N D U M**

TO: County Treasurers  
  
FROM: Marge Bailey, Titles and Registrations  
  
DATE: August 24, 1990  
  
RE: Registration fees on ambulances  
  
According to Attorney General opinion 90-52, dated May 1, 1990, ambulances owned (not leased) by cities and counties, qualify for a $7.00 City/County/Township license plate.  
  
This supersedes the legal opinion issued December 23, 1987, by the Department of Revenue legal staff, which has been the basis for our policy of requiring full registration fees.  
  
**Effective at the expiration of their registration**, City/County/Township owned ambulances may apply for a $7.00 City/County/Township plate.  
  
Only ambulances are affected by this change in policy regarding City/County/Township plates. All other vehicles owned by the city or county that are utilized for *private or utility purposes* must pay full registration fees, i.e. city water departments, etc.  
  
MB:lg  
  
  
**Date Composed: 03/06/1998 Date Modified: 10/09/2001**