

1 HB338
2 197586-2
3 By Representatives Faulkner, Garrett, Faust, Easterbrook,
4 Baker, Lee, Clouse, Moore (M), Rogers, Collins, Shedd,
5 Stadthagen, Scott, Ellis, Treadaway, Ball, Rich, Coleman,
6 Ledbetter, Farley, Alexander, Sorrells, Dismukes, Wingo,
7 Holmes, Mooney, Hill, Carns, Crawford, Lovvorn and Whitt
8 RFD: State Government
9 First Read: 03-APR-19

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8 SYNOPSIS: Under existing law, there are no prescribed
9 methods for a person to initially claim a homestead
10 exemption.

11 Under existing law, any person who is
12 permanently and totally disabled and who qualifies
13 for a homestead exemption after the initial
14 qualification, may verify eligibility for the
15 exemption each year by mail.

16 Also, under existing law, any person over
17 the age of 65 who qualifies for the homestead
18 exemption within the income limitations, after
19 initial qualification, may verify eligibility for
20 the exemption each year by mail.

21 This bill would establish methods for a
22 person to initially claim a homestead exemption.

23 This bill would permit anyone who qualifies
24 for a homestead exemption under Section 40-9-19 or
25 40-9-21, Code of Alabama 1975, after the initial
26 qualification, to electronically verify eligibility
27 for the exemption each year.

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2 A BILL
3 TO BE ENTITLED
4 AN ACT
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6 Relating to homestead exemptions; to establish
7 methods for a person to initially claim a homestead exemption;
8 and to amend Section 40-9-21.1, Code of Alabama 1975; to
9 permit anyone who qualifies for a homestead exemption, after
10 the initial qualification, to electronically verify
11 eligibility for the exemption each year.

12 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

13 Section 1. Section 40-9-21.1, Code of Alabama 1975,
14 is amended to read as follows:

15 "§40-9-21.1.

16 "(a) Any person who qualifies for the homestead
17 exemptions in Sections 40-9-19 and 40-9-21 shall initially
18 claim the exemption in person, or by mail or electronically,
19 as prescribed by the tax assessor in each county.

20 "(b) Any law to the contrary notwithstanding, any
21 person who is permanently and totally disabled and who
22 qualifies for the homestead exemptions in Sections 40-9-19 and
23 40-9-21 or any person over the age of 65 who qualifies for the
24 homestead exemptions under the income limitations provided in
25 Sections 40-9-19 and 40-9-21 shall not be required to annually
26 claim ~~such the~~ exemptions after the initial qualification, but
27 ~~shall be allowed to~~ may verify ~~such condition~~ eligibility for

1 the exemptions each year thereafter by mail or electronically
2 on a form affidavit to be provided by the tax assessor. ~~Also,~~
3 ~~any person over the age of 65 who qualifies for the homestead~~
4 ~~exemptions under the income limitations provided in Sections~~
5 ~~40-9-19 and 40-9-21 shall after the initial qualification be~~
6 ~~allowed to verify such eligibility each year by mail on a form~~
7 ~~affidavit to be provided by the tax assessor."~~

8 Section 2. This act shall become effective on the
9 first day of the third month following its passage and
10 approval by the Governor, or its otherwise becoming law.