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3 BUTLER AMENDMENT TO HB118
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8 On page 1, after line 17 insert the following:

9 Under existing law, the valuation of airplanes,
10 airships, and other aircrafts are assessed in the county in
11 which the aircraft is domiciled.

12 This bill would require the Department of Revenue to
13 centrally value and assess aircrafts.
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15 On page 1, line 26 after "trailers" insert the
16 following:

17 ; and relating to the valuation and assessment of
18 certain aircrafts, to require the Department of Revenue to
19 centrally value and assess aircrafts
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21 On page 2, delete Section 2 in its entirety and
22 insert the following:

23 Section 2. (a) Effective October 1, 2022, all
24 airplanes, airships, and other aircrafts listed in Section
25 40-11-1, Code of Alabama 1975, shall be valued and assessed by
26 the Department of Revenue.

1 (b) The Department of Revenue may adopt rules for
2 the implementation and administration of this section.

3 Section 3. Section 1 of this act shall become
4 effective January 1, 2022, following its passage and approval
5 by the Governor, or its otherwise becoming law and Section 2
6 of this act shall become effective immediately following its
7 passage and approval by the Governor or its otherwise becoming
8 law.