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SYNOPSIS:

This bill would create the Alabama Ad Valorem Advisory Committee, a local advisory committee to provide the Commissioner of the Alabama Department of Revenue with an established communication method to engage with local officials in matters pertaining to ad valorem taxes and real property and personal fees.

This bill would establish the membership of the local advisory committee and provide for its duties.

A BILL
TO BE ENTITLED
AN ACT

Relating to tax officials; to establish the Alabama Ad Valorem Advisory Committee to provide input and recommendations to the Commissioner of the Department of Revenue, and to provide for its membership and duties.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) For purposes of this subsection, a local official eligible for service on the committee is an elected or appointed official charged with the assessing or collecting, or both, of ad valorem taxes and other fees on real and personal property at the county level.



29 (b) (1) To ensure consistent and purposeful
30 communication between the Commissioner of the Alabama
31 Department of Revenue and local officials on matters
32 pertaining to the assessment and collection of ad valorem
33 taxes and other fees on real and personal property, the
34 Alabama Ad Valorem Advisory Committee is established. The
35 committee shall consist of the following:

36 a. One local official from each of the congressional
37 districts appointed by the commissioner from a list of three
38 recommendations per district submitted by the Association of
39 Alabama Tax Administrators.

40 b. The presiding president and vice president of the
41 Association of Alabama Tax Administrators.

42 c. Two local officials appointed by the commissioner.

43 (2) If the Association of Alabama Tax Administrators
44 fails to timely submit a list of recommendations for
45 appointment to the committee, the commissioner may appoint a
46 local official from that respective congressional district.

47 (3) If a vacancy on the committee occurs, the
48 commissioner shall fill the vacancy from the list of three
49 recommendations submitted by the Association of Alabama Tax
50 Administrators or request that a new list of three
51 recommendations be provided by the association.

52 (4) The commissioner and the Association of Alabama Tax
53 Administrators shall ensure that the recommendations and
54 appointments reflect the gender, racial, and geographical
55 diversity of the State of Alabama.

56 (c) The members of the committee shall serve one year



57 terms and are eligible for reappointment if recommended by the
58 Association of Alabama Tax Administrators. The initial
59 appointment recommendations shall be made no later than August
60 1, 2023, and each August 1 thereafter. The commissioner shall
61 appoint the members of the committee no later than September 1
62 of each year.

63 (d) Committee members shall receive no compensation or
64 reimbursement of expenses from the state for serving on the
65 committee. The local officials may be reimbursed for travel as
66 provided by law for their official duties.

67 (e) The committee shall hold its first meeting no later
68 than October 1, 2023. The commissioner shall set the date,
69 time, and location of the first meeting. The advisory
70 committee may elect a chair and vice chair and shall determine
71 the timing and frequency of subsequent meetings. The advisory
72 committee shall meet no less than four times per year.

73 (f) The committee shall meet with the commissioner or
74 his or her designee and other employees of the Department of
75 Revenue as the commissioner deems appropriate. The
76 commissioner shall present specific questions, issues, policy
77 considerations, or other matters deemed appropriate to the
78 committee for input, review, and possible recommendation.
79 Likewise, the committee may present additional questions,
80 issues, policy considerations, or other matters for input,
81 review, and possible recommendation. The committee shall make
82 no review or recommendation pertaining to any other department
83 matter.

84 (g) Formal recommendations from the committee shall be



85 made to the commissioner by affirmative vote of a majority of
86 the membership. The commissioner shall respond to the
87 recommendations as he or she deems appropriate, including a
88 written response to the committee, or the appointment of
89 additional committees or work groups composed of employees of
90 the Department of Revenue and local officials.

91 Section 2. This act shall become effective immediately
92 following its passage and approval by the Governor, or its
93 otherwise becoming law.