

HB399 ENGROSSED



1 AIE0SQ-2
2 By Representative Sells
3 RFD: State Government
4 First Read: 27-Apr-23
5 2023 Regular Session



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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.

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

a. One local official from each of the congressional districts appointed by the commissioner from a list of three recommendations per district submitted by the Association of



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29 Alabama Tax Administrators.

30 b. The presiding president and vice president of the
31 Association of Alabama Tax Administrators.

32 c. Two local officials appointed by the commissioner.

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

37 (3) If a vacancy on the committee occurs, the
38 commissioner shall fill the vacancy from the list of three
39 recommendations submitted by the Association of Alabama Tax
40 Administrators or request that a new list of three
41 recommendations be provided by the association.

42 (4) The commissioner and the Association of Alabama Tax
43 Administrators shall ensure that the recommendations and
44 appointments reflect the gender, racial, and geographical
45 diversity of the State of Alabama.

46 (c) The members of the committee shall serve one year
47 terms and are eligible for reappointment if recommended by the
48 Association of Alabama Tax Administrators. The initial
49 appointment recommendations shall be made no later than August
50 1, 2023, and each August 1 thereafter. The commissioner shall
51 appoint the members of the committee no later than September 1
52 of each year.

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



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57 (e) The committee shall hold its first meeting no later
58 than October 1, 2023. The commissioner shall set the date,
59 time, and location of the first meeting. The advisory
60 committee may elect a chair and vice chair and shall determine
61 the timing and frequency of subsequent meetings. The advisory
62 committee shall meet no less than four times per year.

63 (f) The committee shall meet with the commissioner or
64 his or her designee and other employees of the Department of
65 Revenue as the commissioner deems appropriate. The
66 commissioner shall present specific questions, issues, policy
67 considerations, or other matters deemed appropriate to the
68 committee for input, review, and possible recommendation.
69 Likewise, the committee may present additional questions,
70 issues, policy considerations, or other matters for input,
71 review, and possible recommendation. The committee shall make
72 no review or recommendation pertaining to any other department
73 matter.

74 (g) Formal recommendations from the committee shall be
75 made to the commissioner by affirmative vote of a majority of
76 the membership. The commissioner shall respond to the
77 recommendations as he or she deems appropriate, including a
78 written response to the committee, or the appointment of
79 additional committees or work groups composed of employees of
80 the Department of Revenue and local officials.

81 Section 2. This act shall become effective immediately
82 following its passage and approval by the Governor, or its
83 otherwise becoming law.



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House of Representatives

Read for the first time and referred27-Apr-23
to the House of Representatives
committee on State Government

Read for the second time and placed17-May-23
on the calendar:
0 amendments

Read for the third time and passed24-May-23
as amended
Yeas 100
Nays 0
Abstains 0

John Treadwell
Clerk