

HB399 ENROLLED



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



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1 Enrolled, An Act,

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

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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

21 a. One local official from each of the congressional
22 districts appointed by the commissioner from a list of three
23 recommendations per district submitted by the Association of
24 Alabama Tax Administrators.

25 b. The presiding president and vice president of the
26 Association of Alabama Tax Administrators.

27 c. Two local officials appointed by the commissioner.

28 (2) If the Association of Alabama Tax Administrators



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29 fails to timely submit a list of recommendations for
30 appointment to the committee, the commissioner may appoint a
31 local official from that respective congressional district.

32 (3) If a vacancy on the committee occurs, the
33 commissioner shall fill the vacancy from the list of three
34 recommendations submitted by the Association of Alabama Tax
35 Administrators or request that a new list of three
36 recommendations be provided by the association.

37 (4) The commissioner and the Association of Alabama Tax
38 Administrators shall ensure that the recommendations and
39 appointments reflect the gender, racial, and geographical
40 diversity of the State of Alabama.

41 (c) The members of the committee shall serve one year
42 terms and are eligible for reappointment if recommended by the
43 Association of Alabama Tax Administrators. The initial
44 appointment recommendations shall be made no later than August
45 1, 2023, and each August 1 thereafter. The commissioner shall
46 appoint the members of the committee no later than September 1
47 of each year.

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

52 (e) The committee shall hold its first meeting no later
53 than October 1, 2023. The commissioner shall set the date,
54 time, and location of the first meeting. The advisory
55 committee may elect a chair and vice chair and shall determine
56 the timing and frequency of subsequent meetings. The advisory



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57 committee shall meet no less than four times per year.

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

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

76 Section 2. This act shall become effective immediately
77 following its passage and approval by the Governor, or its
78 otherwise becoming law.



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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in and was passed by the House 24-MAY-23, as amended.

John Treadwell
Clerk

Senate

01-Jun-23

Passed