

# HB471 INTRODUCED



1 HB471  
2 G4Q466C-1  
3 By Representative Chestnut (N & P)  
4 RFD: Local Legislation  
5 First Read: 18-Apr-24



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A BILL  
TO BE ENTITLED  
AN ACT

Relating to Dallas County; to authorize the electronic filing of business personal property tax returns in the office of the Dallas County Tax Assessor and the Dallas County Tax Collector under certain conditions; and to authorize the establishment of procedures for filing of the returns.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. The Legislature finds that it is in the best interest of Dallas County for the Dallas County Tax Assessor and Dallas County Tax Collector to provide for the electronic filing of business property tax returns, including payment of any taxes due, subject to the approval of the Dallas County Commission.

Section 2. (a) The Dallas County Tax Assessor and Tax Collector, upon approval of the Dallas County Commission, may establish procedures for electronic filing for the reporting, assessment, and payment of business personal property taxes pursuant to Title 40, Code of Alabama 1975. A complete business personal property tax return filed electronically shall be in the format prescribed by the tax assessor and tax collector and shall contain the same information as a business



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29 personal property tax return filed on paper. The timely filing  
30 and electronic signature requirements shall be provided  
31 generally in conformance with existing procedures for  
32 electronic filing of other electronic tax returns.

33 (b) Commencing for any business personal property tax  
34 return filed on or after October 1, 2024, the Dallas County  
35 Tax Assessor and the Dallas County Tax Collector may require  
36 any business personal property tax return filed with the  
37 office of the Dallas County Tax Assessor and Dallas County Tax  
38 Collector to be filed electronically for any of the following  
39 returns, as approved by the county commission:

40 (1) For any business engaged in the leasing of personal  
41 property.

42 (2) For any business with personal property assets of  
43 ten thousand dollars (\$10,000) or more.

44 (3) For any business personal property tax return which  
45 is prepared for filing by any professional or other third  
46 party tax preparer.

47 (c) The tax assessor and tax collector may grant  
48 exemptions from subsection (b) for good cause.

49 (d) The Dallas County Tax Assessor and the Dallas  
50 County Tax Collector shall conduct training sessions and  
51 otherwise assist any taxpayer in the procedures for the  
52 electronic filing pursuant to this act.

53 Section 3. The provisions of this act are supplemental  
54 to any laws relating to the operation of the office of the  
55 Dallas County Tax Assessor and Tax Collector. Any law in  
56 direct conflict with this act is superseded.



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57                   Section 4. This act shall become effective on June 1,  
58    2024.