

# HB303 INTRODUCED



1 HB303  
2 HGRBL63-1  
3 By Representative Robbins  
4 RFD: Ways and Means General Fund  
5 First Read: 18-Feb-25



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SYNOPSIS:

Under existing law, the homesteads of residents of this state who are over 65 years of age or who are retired due to permanent and total disability, including a resident drawing a pension or annuity from the armed services as being permanently and totally disabled, are exempt from all state ad valorem taxes.

This bill would authorize a 100 percent disabled veteran to be reimbursed for ad valorem taxes paid back to the effective date of the disability determination date, not to exceed a maximum of two years.

A BILL  
TO BE ENTITLED  
AN ACT

Relating to ad valorem taxes; to authorize a 100 percent disabled veteran to be reimbursed for ad valorem taxes paid back to the effective date of the disability determination date, not to exceed two years.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) This act shall be known as the Disabled Veterans Property Tax Relief Act.

(b) A local tax official shall reimburse a 100 percent



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29 disabled veteran, making initial application for a homestead  
30 exemption due to the disability under Sections 40-9-19 or  
31 40-9-21, Code of Alabama 1975, for the amount of ad valorem  
32 taxes paid back to the effective date of the disability  
33 determination, not to exceed a maximum of two years, upon  
34 submitting the following:

35 (1) The name of the disabled veteran and the name of  
36 his or her spouse, if any.

37 (2) Documentation from the United States Department of  
38 Veterans Affairs, or its successor agency, indicating the  
39 veteran has a 100 percent permanent and total disability, and  
40 which clearly reflects the effective date of the disability  
41 determination.

42 (c) The local tax official shall deduct any amount  
43 reimbursed to a 100 percent disabled veteran pursuant to this  
44 act on a pro rata millage basis from ad valorem taxes  
45 collected on behalf of the state, county, and subdivisions  
46 thereof that received any portion of the taxes being  
47 reimbursed.

48 Section 2. This act shall become effective on June 1,  
49 2025.