

## HB99 ENROLLED



1 HB99  
2 GEW52C2-2  
3 By Representative Pettus (N & P)  
4 RFD: Local Legislation  
5 First Read: 04-Feb-25  
6 PFD: 29-Jan-25



## HB99 Enrolled

1 Enrolled, An Act,

2 Relating to Lauderdale County; to provide for the  
3 electronic filing of business personal property tax returns in  
4 the Office of the Lauderdale County Revenue Commissioner; and  
5 to authorize the revenue commissioner to establish procedures  
6 for the electronic filing of the returns.

7 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

8 Section 1. (a) The Lauderdale County Revenue  
9 Commissioner may establish procedures for electronic filing  
10 for the reporting, assessment, and payment of business  
11 personal property taxes pursuant to Section 40-74-14, Code of  
12 Alabama 1975. A complete business personal property tax return  
13 filed electronically shall be in the format prescribed by the  
14 revenue commissioner and shall contain the same information as  
15 a business personal property tax return filed on paper. The  
16 timely filing and electronic signature requirements shall be  
17 as provided by the revenue commissioner generally in  
18 conformance with existing procedures for electronic filing of  
19 other electronic tax returns.

20 (b) Effective for any business personal property tax  
21 return filed on or after October 1, 2025, the Lauderdale  
22 County Revenue Commissioner may require any business personal  
23 property tax return filed with the Office of the Lauderdale  
24 County Revenue Commissioner for any business engaged in the  
25 leasing of personal property or for any business with personal  
26 property assets of ten thousand dollars (\$10,000) or more, or  
27 any business personal property tax return which is prepared  
28 for filing by any professional or other third party tax



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preparer, to be filed electronically. The revenue commissioner may grant a temporary exemption from this subsection for good cause.

(c) The Lauderdale County Revenue Commissioner shall conduct training sessions and otherwise assist any taxpayer in the procedures for the electronic filing pursuant to this section.

(d) This section is supplemental to any laws relating to the operation of the Office of the Lauderdale County Revenue Commissioner.

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



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Speaker of the House of Representatives

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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 13-Feb-25.

John Treadwell  
Clerk

Senate

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**04-Mar-25**

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Passed