

HB99 INTRODUCED



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



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A BILL
TO BE ENTITLED
AN ACT

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

(b) Effective for any business personal property tax return filed on or after October 1, 2025, the Lauderdale



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29 County Revenue Commissioner may require any business personal
30 property tax return filed with the Office of the Lauderdale
31 County Revenue Commissioner for any business engaged in the
32 leasing of personal property or for any business with personal
33 property assets of ten thousand dollars (\$10,000) or more, or
34 any business personal property tax return which is prepared
35 for filing by any professional or other third party tax
36 preparer, to be filed electronically. The revenue commissioner
37 may grant a temporary exemption from this subsection for good
38 cause.

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

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

46 Section 2. This act shall become effective on June 1,
47 2025.

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