

**SB233 ENROLLED**



1 SB233  
2 V7MTXPP-2  
3 By Senator Sessions  
4 RFD: Fiscal Responsibility and Economic Development  
5 First Read: 18-Mar-25



## SB233 Enrolled

1 Enrolled, An Act,

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3  
4 Relating to the Alabama Ad Valorem Advisory Committee;  
5 to amend Section 40-2-45, Code of Alabama 1975, to expand the  
6 membership of the committee.

7 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

8 Section 1. Section 40-2-45 of the Code of Alabama 1975,  
9 is amended to read as follows:

10 "§40-2-45

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

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

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

27 b. The presiding president and vice president of the  
28 Association of Alabama Tax Administrators.



## SB233 Enrolled

c. Two local officials appointed by the commissioner.

d. Two taxpayers appointed by the commissioner who have paid taxes in the State of Alabama for at least five years and have paid all tax liabilities.

(2) If the Association of Alabama Tax Administrators fails to timely submit a list of recommendations for appointment to the committee, the commissioner may appoint a local official from that respective congressional district.

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

(4) The commissioner and the Association of Alabama Tax Administrators shall ~~ensure~~ assure that the recommendations and appointments reflect the racial, gender, geographic, urban, rural, and economic ~~racial, and geographical~~ diversity of the ~~State of Alabama~~ state.

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

(d) Committee members shall receive no compensation or reimbursement of expenses from the state for serving on the committee. The local officials may be reimbursed for travel as



## SB233 Enrolled

provided by law for their official duties.

(e) The committee shall hold its first meeting no later than October 1, 2023. The commissioner shall set the date, time, and location of the first meeting. The advisory committee may elect a chair and vice chair and shall determine the timing and frequency of subsequent meetings. The advisory committee shall meet no less than four times per year.

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

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

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



**SB233 Enrolled**

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President and Presiding Officer of the Senate

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Speaker of the House of Representatives

SB233

Senate 24-Apr-25

I hereby certify that the within Act originated in and passed  
the Senate.

Patrick Harris,  
Secretary.

\_\_\_\_\_  
House of Representatives

Passed: 06-May-25

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By: Senator Sessions