

SB233 INTRODUCED



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



4 SYNOPSIS:

5 Under existing law, the membership of the
6 Alabama Ad Valorem Advisory Committee includes one
7 local official appointed from each congressional
8 district of the state by the commissioner from a list
9 of three recommendations per district submitted by the
10 Association of Alabama Tax Administrators, the
11 presiding president and vice president of the
12 Association of Alabama Tax Administrators, and two
13 local officials appointed by the commissioner.

14 This bill would expand the membership of the
15 advisory committee to include two resident taxpayers
16 appointed by the commissioner.

17
18
19 A BILL

20 TO BE ENTITLED

21 AN ACT

22
23 Relating to the Alabama Ad Valorem Advisory Committee;
24 to amend Section 40-2-45, Code of Alabama 1975, to expand the
25 membership of the committee.

26 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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



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"§40-2-45

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

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

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

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

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



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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 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



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85 Revenue as the commissioner deems appropriate. The
86 commissioner shall present specific questions, issues, policy
87 considerations, or other matters deemed appropriate to the
88 committee for input, review, and possible recommendation.
89 Likewise, the committee may present additional questions,
90 issues, policy considerations, or other matters for input,
91 review, and possible recommendation. The committee shall make
92 no review or recommendation pertaining to any other department
93 matter.

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

101 Section 2. This act shall become effective on October
102 1, 2025.