

SB301 INTRODUCED



1 SB301
2 11HFXLL-1
3 By Senator Hovey (N & P)
4 RFD: Local Legislation
5 First Read: 08-Apr-25



1
2
3
4 A BILL
5 TO BE ENTITLED
6 AN ACT
7
8

9 Relating to Lee County; to provide for the electronic
10 filing of business property tax returns.

11 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

23 (b) Commencing for any business personal property tax
24 return filed on or after October 1, 2025, the Lee County
25 Revenue Commissioner may require any business personal
26 property tax return filed with the Office of the Lee County
27 Revenue Commissioner to be filed electronically for any of the
28 following returns:



SB301 INTRODUCED

(1) For any business engaged in the leasing of personal property.

(2) For any business with personal property assets of ten thousand dollars (\$10,000) or more.

(3) For any business personal property tax return that is prepared for filing by any professional or other third-party tax preparer.

(c) The revenue commissioner may grant exemptions from this section for good cause.

(d) The revenue commissioner shall conduct training sessions and otherwise assist any taxpayer in the procedures for the electronic filing pursuant to this section.

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