



**House Military and Veterans' Affairs Reported
Substitute for HB155**

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4 **SYNOPSIS:**

5 Under existing law, certain homesteads owned and
6 occupied by residents of this state who are permanently
7 and totally disabled, including qualifying disabled
8 veterans of the United States Armed Forces, are exempt
9 from ad valorem taxation. Current law also allows
10 qualifying permanently and totally disabled veterans to
11 annually verify the continuation of their qualifying
12 conditions rather than annually reapply for the
13 exemption.

14 This bill would provide that permanently and
15 totally disabled veterans of the United States Armed
16 Forces are released from the annual verification
17 requirement for homestead exemptions.

18 This bill would also make nonsubstantive,
19 technical revisions to update existing code language to
20 current style.

23 A BILL

24 TO BE ENTITLED

25 AN ACT

27 Relating to ad valorem tax; to amend Section 40-7-2.1
28 and Section 40-9-21.1, Code of Alabama 1975, to provide that



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29 permanently and totally disabled veterans of the United States
30 Armed Forces are released from the annual verification
31 requirement for homestead exemptions.

32 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

33 Section 1. Section 40-7-2.1, Code of Alabama 1975, is
34 amended as follows:

35 "§40-7-2.1

36 (a) This amendatory act shall be known as the 1983
37 Taxpayer Convenience Act.

38 (b) Notwithstanding any other law to the contrary, the
39 county tax assessor may assess property for tax purposes and
40 perform related tax assessing functions and requirements,
41 including the acceptance of applications for homestead
42 exemptions, from January 1 to September 30 of each taxable
43 year and the assessment, including the homestead exemption,
44 shall become effective on the following October 1. Provided,
45 however, nothing herein contained shall be construed to
46 relieve a person claiming a homestead exemption under Sections
47 40-9-19 ~~to~~through 40-9-21, inclusive, or any other law of the
48 responsibility of furnishing proof of age, or disability, and
49 total gross income for the year preceding the year for which
50 the exemption will be effective as required by law. Any person
51 who has qualified for ~~the~~a homestead exemption ~~because of age~~
52 ~~or disability and income~~under Section 40-9-19 through Section
53 40-9-21 shall not be required to reapply for the personal
54 exemption based on age, disability, and income until the
55 eligibility ceases. Except for a permanently and totally
56 disabled veteran granted a permanent exemption under



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57 40-9-21.1(b)(2.), ~~The~~a person shall only be required to verify
58 by signature, on a form provided by the county tax assessor,
59 that the qualifying conditions continue to exist and return
60 the form by mail.

61 (c) Notwithstanding any other law to the contrary, an
62 attorney in a timely manner may apply to the county tax
63 assessor for a homestead exemption on behalf of a person
64 entitled to claim the exemption."

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66 Section 2. Section 40-9-21.1, Code of Alabama 1975, is
67 amended as follows:

68 "§40-9-21.1

69 (a) Any person who qualifies for the homestead
70 exemption in Section 40-9-19 or Section 40-9-21 shall
71 initially claim the exemption in person or by mail on a form
72 affidavit provided by the tax assessing official. The tax
73 assessing official may also elect to establish a process to
74 receive the form affidavit electronically as provided in this
75 subsection.

76 (b) (1) Any law to the contrary notwithstanding, any
77 person who qualifies for the homestead exemptions in Section
78 40-9-19(a)(2) or (d) or Section 40-9-21 shall not be required
79 to annually claim the exemptions after the initial
80 qualification, but shall verify eligibility for the
81 exemptions, as required by law, including Section 40-7-2.1,
82 each year thereafter in person or by mail on a form affidavit
83 provided by the tax assessing official. The tax assessing
84 official may also elect to establish a process to receive the



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85 form affidavit electronically as provided in this subsection.

86 (2) Notwithstanding subdivision (1), a veteran of the
87 United States Armed Forces who has been determined to be
88 permanently and totally disabled by the United States
89 Department of Veterans Affairs and who qualifies for a
90 homestead exemption under Section 40-9-19(d) or Section
91 40-9-21, shall not be required to annually claim the exemption
92 nor verify eligibility for the exemption after the initial
93 qualification. This release from the annual verification
94 requirement shall terminate immediately upon the death of the
95 qualifying, permanently and totally disabled veteran or upon
96 the establishment of a new homestead.

97 (c) Any cost necessary to establish and operate a
98 process to receive the homestead exemption form affidavit
99 electronically, as authorized in this section, shall be paid
100 from the funds available for the cost of equalization of ad
101 valorem taxes as established in Chapter 7. No later than
102 October 1, 2021, the Association of Alabama Tax Administrators
103 shall develop and forward to the Commissioner of the
104 Department of Revenue a form affidavit and procedures, to be
105 used by the tax assessing officials, electing to provide for
106 the acceptance of the form affidavit electronically. The
107 commissioner shall approve and distribute the form affidavit
108 and procedures to all tax assessing officials no later than
109 January 1, 2022."

110 Section 3. This act shall become effective on October
111 1, 2026.