



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

SYNOPSIS:

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

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

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

A BILL
TO BE ENTITLED
AN ACT

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



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

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

"§40-7-2.1

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

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



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

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

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

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

"§40-9-21.1

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

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



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

form affidavit electronically as provided in this subsection.

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

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

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