

**HB155 ENGROSSED**



1      HB155  
2      3PSLKVE-2  
3      By Representative Lee  
4      RFD: Military and Veterans' Affairs  
5      First Read: 13-Jan-26



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6 A BILL  
7 TO BE ENTITLED  
8 AN ACT

10 Relating to ad valorem tax; to amend Section 40-7-2.1  
11 and Section 40-9-21.1, Code of Alabama 1975, to provide that  
12 permanently and totally disabled veterans of the United States  
13 Armed Forces are released from the annual verification  
14 requirement for homestead exemptions.

15 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

18 "§40-7-2.1

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

21 (b) Notwithstanding any other law to the contrary, the  
22 county tax assessor may assess property for tax purposes and  
23 perform related tax assessing functions and requirements,  
24 including the acceptance of applications for homestead  
25 exemptions, from January 1 to September 30 of each taxable  
26 year and the assessment, including the homestead exemption,  
27 shall become effective on the following October 1. Provided,  
28 however, nothing herein contained shall be construed to



29 relieve a person claiming a homestead exemption under Sections  
30 40-9-19 ~~to~~through 40-9-21, inclusive, or any other law of the  
31 responsibility of furnishing proof of age, or disability, and  
32 total gross income for the year preceding the year for which  
33 the exemption will be effective as required by law. Any person  
34 who has qualified for ~~the~~a homestead exemption ~~because of age~~  
35 ~~or disability and income under Section 40-9-19 through Section~~  
36 ~~40-9-21~~ shall not be required to reapply for the personal  
37 exemption based on age, disability, and income until the  
38 eligibility ceases. Except for a permanently and totally  
39 disabled veteran granted a permanent exemption under  
40 40-9-21.1(b)(2.), ~~The~~a person shall only be required to verify  
41 by signature, on a form provided by the county tax assessor,  
42 that the qualifying conditions continue to exist and return  
43 the form by mail.

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

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

51 "§40-9-21.1

52 (a) Any person who qualifies for the homestead  
53 exemption in Section 40-9-19 or Section 40-9-21 shall  
54 initially claim the exemption in person or by mail on a form  
55 affidavit provided by the tax assessing official. The tax  
56 assessing official may also elect to establish a process to



57 receive the form affidavit electronically as provided in this  
58 subsection.

59 (b) (1) Any law to the contrary notwithstanding, any  
60 person who qualifies for the homestead exemptions in Section  
61 40-9-19(a) (2) or (d) or Section 40-9-21 shall not be required  
62 to annually claim the exemptions after the initial  
63 qualification, but shall verify eligibility for the  
64 exemptions, as required by law, including Section 40-7-2.1,  
65 each year thereafter in person or by mail on a form affidavit  
66 provided by the tax assessing official. The tax assessing  
67 official may also elect to establish a process to receive the  
68 form affidavit electronically as provided in this subsection.

69 (2) Notwithstanding subdivision (1), a veteran of the  
70 United States Armed Forces who has been determined to be  
71 permanently and totally disabled by the United States  
72 Department of Veterans Affairs and who qualifies for a  
73 homestead exemption under Section 40-9-19(d) or Section  
74 40-9-21, shall not be required to annually claim the exemption  
75 nor verify eligibility for the exemption after the initial  
76 qualification. This release from the annual verification  
77 requirement shall terminate immediately upon the death of the  
78 qualifying, permanently and totally disabled veteran or upon  
79 the establishment of a new homestead.

80 (c) Any cost necessary to establish and operate a  
81 process to receive the homestead exemption form affidavit  
82 electronically, as authorized in this section, shall be paid  
83 from the funds available for the cost of equalization of ad  
84 valorem taxes as established in Chapter 7. No later than



85      October 1, 2021, the Association of Alabama Tax Administrators  
86      shall develop and forward to the Commissioner of the  
87      Department of Revenue a form affidavit and procedures, to be  
88      used by the tax assessing officials, electing to provide for  
89      the acceptance of the form affidavit electronically. The  
90      commissioner shall approve and distribute the form affidavit  
91      and procedures to all tax assessing officials no later than  
92      January 1, 2022."

93              Section 3. This act shall become effective on October  
94      1, 2026.



95

House of Representatives

98 Read for the first time and referred ..... 13-Jan-26  
99 to the House of Representatives  
100 committee on Military and Veterans'  
101 Affairs  
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103 Read for the second time and placed ..... 21-Jan-26  
104 on the calendar:  
105 1 amendment  
106  
107 Read for the third time and passed ..... 10-Feb-26  
108 as amended  
109 Yeas 105  
110 Nays 0  
111 Abstains 0  
112  
113  
114 John Treadwell  
115 Clerk  
116