

HB155 ENROLLED



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



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1 Enrolled, An Act,

2
3 Relating to ad valorem tax; to amend Section 40-7-2.1
4 and Section 40-9-21.1, Code of Alabama 1975, to provide that
5 permanently and totally disabled veterans of the United States
6 Armed Forces are released from the annual verification
7 requirement for homestead exemptions.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

11 "§40-7-2.1

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

14 (b) Notwithstanding any other law to the contrary, the
15 county tax assessor may assess property for tax purposes and
16 perform related tax assessing functions and requirements,
17 including the acceptance of applications for homestead
18 exemptions, from January 1 to September 30 of each taxable
19 year and the assessment, including the homestead exemption,
20 shall become effective on the following October 1. Provided,
21 however, nothing herein contained shall be construed to
22 relieve a person claiming a homestead exemption under Sections
23 40-9-19 ~~to~~ through 40-9-21, inclusive, or any other law of the
24 responsibility of furnishing proof of age, or disability, and
25 total gross income for the year preceding the year for which
26 the exemption will be effective as required by law. Any person
27 who has qualified for ~~the~~ a homestead exemption ~~because of age~~
28 ~~or disability and income~~ under Section 40-9-19 through Section



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29 40-9-21 shall not be required to reapply for the personal
30 exemption based on age, disability, and income until the
31 eligibility ceases. Except for a permanently and totally
32 disabled veteran granted a permanent exemption under
33 40-9-21.1(b)(2.), ~~The~~a person shall only be required to verify
34 by signature, on a form provided by the county tax assessor,
35 that the qualifying conditions continue to exist and return
36 the form by mail.

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

41
42 Section 2. Section 40-9-21.1, Code of Alabama 1975, is
43 amended as follows:

44 "§40-9-21.1

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

52 (b) (1) Any law to the contrary notwithstanding, any
53 person who qualifies for the homestead exemptions in Section
54 40-9-19(a)(2) or (d) or Section 40-9-21 shall not be required
55 to annually claim the exemptions after the initial
56 qualification, but shall verify eligibility for the



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57 exemptions, as required by law, including Section 40-7-2.1,
58 each year thereafter in person or by mail on a form affidavit
59 provided by the tax assessing official. The tax assessing
60 official may also elect to establish a process to receive the
61 form affidavit electronically as provided in this subsection.

62 (2) Notwithstanding subdivision (1), a veteran of the
63 United States Armed Forces who has been determined to be
64 permanently and totally disabled by the United States
65 Department of Veterans Affairs and who qualifies for a
66 homestead exemption under Section 40-9-19(d) or Section
67 40-9-21, shall not be required to annually claim the exemption
68 nor verify eligibility for the exemption after the initial
69 qualification. This release from the annual verification
70 requirement shall terminate immediately upon the death of the
71 qualifying, permanently and totally disabled veteran or upon
72 the establishment of a new homestead.

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



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85 January 1, 2022."

86 Section 3. This act shall become effective on October

87 1, 2026.



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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in and was passed by the House 10-Feb-26.

John Treadwell
Clerk

Senate

07-Apr-26

Passed