

## HB155 INTRODUCED



1      HB155  
2      TBX8S15-1  
3      By Representative Lee  
4      RFD: Military and Veterans' Affairs  
5      First Read: 13-Jan-26



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## 4 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.

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

22

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



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."

65  
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



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.

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

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