

HB185 INTRODUCED



1 HB185
2 5V1VL36-1
3 By Representative Colvin
4 RFD: Ways and Means Education
5 First Read: 13-Jan-26



SYNOPSIS:

This bill would exempt certain aircraft and equipment from ad valorem taxes.

A BILL
TO BE ENTITLED
AN ACT

Relating to taxation; to exempt certain general aviation aircraft and any machinery or equipment installed on these aircraft from ad valorem taxes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) Beginning on October 1, 2026, any general aviation aircraft and any machinery or equipment to be installed on these aircraft are exempt from ad valorem tax.

(b) For the purposes of this act, the term "general aviation aircraft" means an aircraft that meets all of the following:

(1) Is used in civil aviation.

(2) Is not a commercial aircraft, military aircraft, or unmanned aerial vehicle or drone.

(3) Is owned or leased by a company whose principle place of business is in the State of Alabama.

(c) The Department of Revenue shall adopt rules for the



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29 implementation and administration of this act.

30 Section 2. This act shall become effective on October

31 1, 2026.