

## HB185 INTRODUCED



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



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## 4 SYNOPSIS:

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

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## 9 A BILL

10 TO BE ENTITLED

11 AN ACT

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

16 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

17 Section 1. (a) Beginning on October 1, 2026, any  
18 general aviation aircraft and any machinery or equipment to be  
19 installed on these aircraft are exempt from ad valorem tax.20 (b) For the purposes of this act, the term "general  
21 aviation aircraft" means an aircraft that meets all of the  
22 following:

23 (1) Is used in civil aviation.

24 (2) Is not a commercial aircraft, military aircraft, or  
25 unmanned aerial vehicle or drone.26 (3) Is owned or leased by a company whose principle  
27 place of business is in the State of Alabama.

28 (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.