

HB378 INTRODUCED



1 HB378
2 ZQ1GPWW-1
3 By Representative Collins
4 RFD: Ways and Means General Fund
5 First Read: 03-Feb-26



SYNOPSIS:

Under existing law, the Department of Revenue compensates certain tax professionals in the amount of \$1,200 annually if the individual successfully completes the department's Professional Education and Training Program.

This bill would add Alabama Certified Licensing Administrators to the group of tax professionals compensated.

A BILL
TO BE ENTITLED
AN ACT

Relating to taxation; to amend Section 40-1-46, Code of Alabama 1975; to authorize the Department of Revenue to compensate Alabama Certified Licensing Administrators who successfully complete the department's Professional Education and Training Program.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-1-46, Code of Alabama 1975, is amended to read as follows:

"§40-1-46

(a) Any appraiser, mapper, ~~or~~ tax administrator, or



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licensing administrator who successfully completes the Department of Revenue Professional Education and Training Program, and is awarded the designation "Alabama Certified Appraiser," "Alabama Certified Mapper," ~~or~~ "Alabama Certified Tax Administrator," or "Alabama Certified Licensing Administrator" shall be paid the amount of ~~\$1,200~~ one thousand two hundred dollars (\$1,200) annually by the Department of Revenue for his or her professional achievement.

(b) The department shall make ~~such~~ the payment to a certified appraiser, mapper, ~~or~~ tax administrator, or licensing administrator while ~~such~~ the individual is in the employment of the county, in the ad valorem tax field. Each individual is limited to payment for one certification. The department shall make the payments from the funds ~~now~~ appropriated under the provisions of Section 40-7-70. The payments made to a certified appraiser, mapper, ~~or~~ tax administrator, or licensing administrator shall be in addition to any other salary or compensation. Any ~~person~~ individual obtaining and retaining certified designation shall be prima facie qualified for the position designated. To receive this compensation, the individual must have been certified for six months prior to October ~~first~~ 1. The Department of Revenue will provide the rules and regulations to implement payment, ~~7~~ during the first quarter of the fiscal year."

Section 2. This act shall become effective on October 1, 2026.