

HB378 INTRODUCED



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



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4 SYNOPSIS:

5 Under existing law, the Department of Revenue
6 compensates certain tax professionals in the amount of
7 \$1,200 annually if the individual successfully
8 completes the department's Professional Education and
9 Training Program.

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

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15 A BILL

16 TO BE ENTITLED

17 AN ACT

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

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

27 "§40-1-46

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



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

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

53 Section 2. This act shall become effective on October
54 1, 2026.