

HB625 ENROLLED



1 HB625
2 3P7BGVE-2
3 By Representative Robertson (N & P)
4 RFD: Local Legislation
5 First Read: 17-Mar-26



HB625 Enrolled

1 Enrolled, An Act,

2

3 Relating to Cleburne County; to provide for the
4 electronic filing of business personal property tax returns;
5 and to authorize the revenue commissioner to establish
6 procedures.

7 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

8 Section 1. (a) The Cleburne County Revenue Commissioner
9 may establish procedures for electronic filing for the
10 reporting, assessment, and payment of business personal
11 property taxes pursuant to Section 40-7-59, Code of Alabama
12 1975. A complete business personal property tax return filed
13 electronically shall be in the format prescribed by the
14 revenue commissioner and shall contain the same information as
15 a business personal property tax return filed on paper. The
16 timely filing and electronic signature requirements shall be
17 as provided by the revenue commissioner generally in
18 conformance with existing procedures for electronic filing of
19 other electronic tax returns.

20 (b) Effective for any business personal property tax
21 return filed on or after October 1, 2026, the Cleburne County
22 Revenue Commissioner may require any of the following business
23 personal property tax returns to be filed electronically:

24 (1) A return filed by any business engaged in the
25 leasing of personal property.

26 (2) A return filed by any business with personal
27 property assets of ten thousand dollars (\$10,000) or more.

28 (3) A return prepared for filing by any third-party tax



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29 preparer.

30 (c) The Cleburne County Revenue Commissioner shall
31 conduct training sessions and otherwise assist any taxpayer in
32 the procedures for electronic filing pursuant to this section.

33 Section 2. This act shall become effective on October
34 1, 2026.



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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in and was passed by the House 31-Mar-26.

John Treadwell
Clerk

Senate **02-Apr-26**

Passed