

# HB625 INTRODUCED



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



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A BILL  
TO BE ENTITLED  
AN ACT

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

(b) Effective for any business personal property tax return filed on or after October 1, 2026, the Cleburne County Revenue Commissioner may require any of the following business



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29 personal property tax returns to be filed electronically:

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

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

34 (3) A return prepared for filing by any third-party tax  
35 preparer.

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

39 Section 2. This act shall become effective on October  
40 1, 2026.