

HB146 ENROLLED



1 3PB8EZ-2
2 By Representative Hill (N & P)
3 RFD: Local Legislation
4 First Read: 21-Mar-23
5
6 2023 Regular Session



HB146 Enrolled

1 Enrolled, An Act,

2
3 Relating to St. Clair County; to provide for the
4 electronic filing of business personal property tax returns in
5 the Office of the St. Clair County Revenue Commissioner; and
6 to authorize the revenue commissioner to establish procedures
7 for filing of the returns.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

9 Section 1. (a) The St. Clair County Revenue
10 Commissioner may establish procedures for electronic filing
11 for the reporting, assessment, and payment of business
12 personal property taxes pursuant to Section 40-74-14, Code of
13 Alabama 1975. A complete business personal property tax return
14 filed electronically shall be in the format prescribed by the
15 revenue commissioner and shall contain the same information as
16 a business personal property tax return filed on paper. The
17 timely filing and electronic signature requirements shall be
18 as provided by the revenue commissioner generally in
19 conformance with existing procedures for electronic filing of
20 other electronic tax returns.

21 (b) Effective for any business personal property tax
22 return filed on or after October 1, 2023, any business
23 personal property tax return filed with the Office of the St.
24 Clair County Revenue Commissioner for any business engaged in
25 the leasing of personal property or for any business with
26 personal property assets of ten thousand dollars (\$10,000) or
27 more, or any business personal property tax return which is
28 prepared for filing by any professional or other third party



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29 tax preparer, shall be filed electronically. The revenue
30 commissioner may grant a temporary exemption from this
31 subsection for good cause.

32 (c) The St. Clair County Revenue Commissioner shall
33 conduct training sessions and otherwise assist any taxpayer in
34 the procedures for the electronic filing pursuant to this act.

35 Section 2. The provisions of this act are supplemental
36 to any laws relating to the operation of the Office of the St.
37 Clair County Revenue Commissioner. Any law in direct conflict
38 with this act is repealed.

39 Section 3. This act shall become effective immediately
40 following its passage and approval by the Governor, or its
41 otherwise becoming law.



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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 11-Apr-23.

John Treadwell
Clerk

Senate **27-Apr-23**

Passed