

HB254 INTRODUCED



1 HB254
2 31MHVZE-1
3 By Representatives Moore (P), Oliver, Paschal
4 RFD: Ways and Means General Fund
5 First Read: 28-Feb-24



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SYNOPSIS:

Under existing law, a person permanently and totally disabled is exempt from all state ad valorem taxes.

This bill would create a new homestead exemption for all veterans who are at least 20 percent disabled. The exemption would be equivalent to the amount of the disability the individual possesses.

This bill would also authorize the Department of Revenue to provide for evidence of eligibility.

A BILL
TO BE ENTITLED
AN ACT

Relating to ad valorem tax exemptions on homesteads and principal residences; to create a new ad valorem tax exemption for veterans who are at least 20 percent disabled.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) In addition to the persons and property exempt from ad valorem taxation as prescribed in Sections 40-9-1 and 40-9-21, Code of Alabama 1975, the following shall receive an exemption from ad valorem taxation: the principal residence and 160 acres adjacent thereto of any military



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29 veteran who is at least 20 percent disabled. The disabled
30 person must submit as proof of disability affidavits from two
31 physicians licensed to practice in this state containing the
32 disability rating of the individual; provided, that at least
33 one of these physicians is actively providing treatment
34 directly related to the disability of the person seeking the
35 exemption. As provided under this section, any person who is
36 drawing pension or annuity from the armed services, a private
37 company, or a governmental agency because he or she is
38 disabled shall automatically be granted a certificate of
39 partial disability by the department. In order to qualify for
40 exemption under this section, the property must be a
41 single-family home owned and occupied during the tax year as
42 the principal residence of the person qualifying under this
43 section.

44 (b) The amount of the exemption provided by this
45 section shall equal the disability rating of the individual as
46 stated on the written affidavit required in Subsection (a).

47 (c) The Alabama Department of Revenue shall by rule
48 establish the criteria and proof required for an exemption in
49 this section based upon a person being "at least 20 percent
50 disabled" and shall issue certificates of disability to any
51 person that meets such criteria and provides the required
52 proof. The rule shall provide that any person who is drawing
53 any pension or annuity from the armed services, a private
54 company, or any governmental agency because he or she is at
55 least 20 percent disabled shall automatically be granted a
56 certificate of partial disability by the department.



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57 Section 2. This act shall become effective on October
58 1, 2024.