

# HB146 INTRODUCED



1 3PB8EZ-1  
2 By Representative Hill (N & P)  
3 RFD: Local Legislation  
4 First Read: 21-Mar-23  
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A BILL  
TO BE ENTITLED  
AN ACT

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) The St. Clair County Revenue Commissioner may establish procedures for electronic filing for the reporting, assessment, and payment of business personal property taxes pursuant to Section 40-74-14, 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, 2023, any business



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29 personal property tax return filed with the Office of the St.  
30 Clair County Revenue Commissioner for any business engaged in  
31 the leasing of personal property or for any business with  
32 personal property assets of ten thousand dollars (\$10,000) or  
33 more, or any business personal property tax return which is  
34 prepared for filing by any professional or other third party  
35 tax preparer, shall be filed electronically. The revenue  
36 commissioner may grant a temporary exemption from this  
37 subsection for good cause.

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

41 Section 2. The provisions of this act are supplemental  
42 to any laws relating to the operation of the Office of the St.  
43 Clair County Revenue Commissioner. Any law in direct conflict  
44 with this act is repealed.

45 Section 3. This act shall become effective immediately  
46 following its passage and approval by the Governor, or its  
47 otherwise becoming law.