

1 HB158
2 204172-2
3 By Representative Lee
4 RFD: State Government
5 First Read: 06-FEB-20

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

ENROLLED, An Act,

Relating to taxation; to add Section 40-29-20.1, to the Code of Alabama 1975, to prohibit private auditing or collecting firms from recovering certain expenses from taxpayers.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-29-20.1, is added to the Code of Alabama 1975, to read as follows:

§40-29-20.1.

(a) Notwithstanding Section 40-29-20, Code of Alabama 1975, or any other law to the contrary, a private auditing or collecting firm may not recover any of the following costs from a taxpayer:

(1) Professional service fees to include, but not be limited to, attorney fees and charges for accountant services.

(2) Travel costs.

(3) Salary or personnel-related expenses of the firm

(4) Auditing or collecting related costs.

(b) For purposes of this section, a private auditing or collecting firm means any business as defined in Section 40-2A-3(17).

Section 2. This act shall become effective immediately following its passage and approval by the Governor, or its otherwise becoming law.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17

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 20-FEB-20.

Jeff Woodard
Clerk

Senate

05-MAR-20

Passed