

1 HB218
2 204250-4
3 By Representatives Faulkner, McCutcheon, South, Gaston,
4 Lipscomb, Rowe, Fridy, Weaver, Wood (R), Kiel, Moore (P),
5 Ellis, Hollis, Moore (M), Rogers, Garrett, Whorton, Wadsworth
6 and Rich
7 RFD: State Government
8 First Read: 11-FEB-20

1 ENGROSSED

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4 A BILL
5 TO BE ENTITLED
6 AN ACT
7

8 To amend Section 40-9-21.1 of the Code of Alabama
9 1975, as amended by Act 2019-320 of the 2019 Regular Session,
10 relating to the procedures to claim certain homestead
11 exemptions; to authorize the tax payer to claim and verify
12 certain homestead exemptions by mail or electronically as
13 provided by the local tax assessing official.

14 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

15 Section 1. The Legislature finds that homestead
16 exemptions are important in encouraging home ownership.
17 Furthermore, electronic filing of documents is a well accepted
18 method of filing important documents in the modern era.
19 However, the Legislature understands the perpetuation of fraud
20 can be a risk without proper safeguards. The Legislature
21 requests the Alabama Department of Revenue to work with tax
22 assessing officials to develop recommendations on reducing
23 fraud when homestead exemptions are claimed.

24 Section 2. Section 40-9-21.1 of the Code of Alabama
25 1975, as amended by Act 2019-320 of the 2019 Regular Session,
26 is amended to read as follows:

27 "§40-9-21.1.

1 "~~Effective January 1, 2020, any~~ Any person who
2 qualifies for the homestead exemption in Section
3 ~~40-9-19(a)(1), (b), or (c)~~ or Section 40-9-21 shall initially
4 claim the exemption in person or by mail on a form affidavit
5 provided by the ~~Alabama Department of Revenue~~ tax assessing
6 ~~official, or electronically at the discretion of the tax~~
7 ~~assessing official on a form affidavit provided by the tax~~
8 ~~assessing official. Any person who qualifies for the homestead~~
9 ~~exemption under any other provision of law shall initially~~
10 ~~claim the exemption in person.~~ official. The tax assessing
11 official and the county commission may also elect to establish
12 a process to receive the form affidavit electronically as
13 provided in this subsection. ~~Any person who qualifies for the~~
14 ~~homestead~~

15 "(b) Any law to the contrary notwithstanding, any
16 person who qualifies for the homestead exemptions in Section
17 40-9-19(a)(2) or (d) or Section 40-9-21 shall not be required
18 to annually claim the exemptions after the initial
19 qualification, but shall verify eligibility for the
20 exemptions, as required by law, each year thereafter in person
21 or by mail on a form affidavit ~~to be~~ provided by the tax
22 ~~assessor assessing official, or electronically at the~~
23 ~~discretion of the tax assessing official on a form affidavit~~
24 ~~provided by the tax assessing official."~~ assessor assessing
25 official. The tax assessing official and the county commission
26 may also elect to establish a process to receive the form
27 affidavit electronically as provided in this subsection.

1 "(c) No later than Oct. 1, 2020, the Association of
2 County Commissions of Alabama and the Association of Alabama
3 Tax Administrators shall develop a model form affidavit and
4 procedure for the electronic process authorized by this
5 section.

6 Section 3. This act shall become effective October
7 1, 2020, following its passage and approval by the Governor,
8 or its otherwise becoming law.

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House of Representatives

Read for the first time and re-
ferred to the House of Representa-
tives committee on State Government
..... 11-FEB-20

Read for the second time and placed
on the calendar..... 05-MAR-20

Read for the third time and passed
as amended..... 10-MAR-20

Yeas 105, Nays 0, Abstains 0

Jeff Woodard
Clerk