

SB301 ENROLLED



1 SB301
2 11HFXLL-2
3 By Senator Hovey (N & P)
4 RFD: Local Legislation
5 First Read: 08-Apr-25



1 Enrolled, An Act,

2

3 Relating to Lee County; to provide for the electronic
4 filing of business property tax returns.

5 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

17 (b) Commencing for any business personal property tax
18 return filed on or after October 1, 2025, the Lee County
19 Revenue Commissioner may require any business personal
20 property tax return filed with the Office of the Lee County
21 Revenue Commissioner to be filed electronically for any of the
22 following returns:

23 (1) For any business engaged in the leasing of personal
24 property.

25 (2) For any business with personal property assets of
26 ten thousand dollars (\$10,000) or more.

27 (3) For any business personal property tax return that
28 is prepared for filing by any professional or other



29 third-party tax preparer.

30 (c) The revenue commissioner may grant exemptions from
31 this section for good cause.

32 (d) The revenue commissioner shall conduct training
33 sessions and otherwise assist any taxpayer in the procedures
34 for the electronic filing pursuant to this section.

35 Section 2. This act shall become effective on October
36 1, 2025.



37
38
39
40
41
42
43

44 President and Presiding Officer of the Senate
45
46
47
48

49 Speaker of the House of Representatives
50
51

52 SB301
53 Senate 22-Apr-25
54 I hereby certify that the within Act originated in and passed
55 the Senate.

56
57 Patrick Harris,
58 Secretary.
59
60

61
62
63 House of Representatives
64 Passed: 29-Apr-25
65
66

67
68
69 By: Senator Hovey