

**SB301 ENROLLED**



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



## SB301 Enrolled

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



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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.



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President and Presiding Officer of the Senate

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Speaker of the House of Representatives

SB301

Senate 22-Apr-25

I hereby certify that the within Act originated in and passed  
the Senate.

Patrick Harris,  
Secretary.

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House of Representatives

Passed: 29-Apr-25

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By: Senator Hovey