

**HB385 ENROLLED**



1 HB385  
2 5VHFY3M-2  
3 By Representative Bolton (N & P)  
4 RFD: Tuscaloosa County Legislation  
5 First Read: 05-Feb-26



## HB385 Enrolled

1 Enrolled, An Act,

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3 Relating to Tuscaloosa County; to authorize the office  
4 of the Tuscaloosa County Tax Assessor and Tuscaloosa County  
5 Tax Collector to establish procedures for the electronic  
6 filing of business personal property tax returns under certain  
7 conditions; and to authorize the establishment of procedures  
8 for filing of the returns.

9 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

10 Section 1. (a) (1) The Tuscaloosa County Tax Assessor  
11 and Tuscaloosa County Tax Collector may establish electronic  
12 filing procedures for the reporting, assessment, and payment  
13 of business personal property taxes pursuant to Title 40.

14 (2) A person who files a complete business personal  
15 property tax return electronically shall format the tax return  
16 as prescribed by the tax assessor and tax collector, and the  
17 person shall include in the electronic tax return the same  
18 information as a business personal property tax return filed  
19 on paper.

20 (3) The tax assessor and tax collector shall establish  
21 timely filing and electronic signature requirements that  
22 generally conform with existing procedures for electronic  
23 filing of other tax returns.

24 (b) Beginning on October 1, 2026, the tax assessor and  
25 tax collector may require a business personal property tax  
26 return to be filed electronically for any of the following  
27 returns:

28 (1) Business engaged in the leasing of personal



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29 property.

30 (2) Business with personal property assets of ten  
31 thousand dollars (\$10,000) or more.

32 (3) Business personal property tax return that is  
33 prepared for filing by a professional or third-party tax  
34 preparer.

35 (c) The tax assessor and tax collector may grant  
36 temporary exemptions from subsection (a) for good cause.

37 (d) The tax assessor and tax collector shall conduct  
38 training sessions and otherwise assist any taxpayer in the  
39 procedures for the electronic filing pursuant to this section.

40 Section 2. This act shall become effective on October  
41 1, 2026.



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Speaker of the House of Representatives

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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 12-Feb-26.

John Treadwell  
Clerk

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Senate **17-Mar-26** Passed