1   HB385

2   5VHFY3M-1

3   By Representative Bolton   (N & P)

4   RFD: Tuscaloosa County Legislation

5   First Read: 05-Feb-26

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4   A BILL

5   TO BE ENTITLED

6   AN ACT

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9   Relating to Tuscaloosa County; to authorize the office

10   of the Tuscaloosa County Tax Assessor and Tuscaloosa County

11   Tax Collector to establish procedures for the electronic

12   filing of business personal property tax returns under certain

13   conditions; and to authorize the establishment of procedures

14   for filing of the returns.

15   BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

16   Section 1. (a)(1) The Tuscaloosa County Tax Assessor

17   and Tuscaloosa County Tax Collector may establish electronic

18   filing procedures for the reporting, assessment, and payment

19   of business personal property taxes pursuant to Title 40.

20   (2) A person who files a complete business personal

21   property tax return electronically shall format the tax return

22   as prescribed by the tax assessor and tax collector, and the

23   person shall include in the electronic tax return the same

24   information as a business personal property tax return filed

25   on paper.

26   (3) The tax assessor and tax collector shall establish

27   timely filing and electronic signature requirements that

28   generally conform with existing procedures for electronic

29   filing of other tax returns.

30   (b) Beginning on October 1, 2026, the tax assessor and

31   tax collector may require a business personal property tax

32   return to be filed electronically for any of the following

33   returns:

34   (1) Business engaged in the leasing of personal

35   property.

36   (2) Business with personal property assets of ten

37   thousand dollars ($10,000) or more.

38   (3) Business personal property tax return that is

39   prepared for filing by a professional or third-party tax

40   preparer.

41   (c) The tax assessor and tax collector may grant

42   temporary exemptions from subsection (a) for good cause.

43   (d) The tax assessor and tax collector shall conduct

44   training sessions and otherwise assist any taxpayer in the

45   procedures for the electronic filing pursuant to this section.

46   Section 2. This act shall become effective on October

47   1, 2026.