

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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3  
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           ~~"(a) 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

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|-------------------------------------|-------|-----------|
| 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