

1 HB158
2 204172-2
3 By Representative Lee
4 RFD: State Government
5 First Read: 06-FEB-20

1
2 ENROLLED, An Act,

3 Relating to taxation; to add Section 40-29-20.1, to
4 the Code of Alabama 1975, to prohibit private auditing or
5 collecting firms from recovering certain expenses from
6 taxpayers.

7 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

8 Section 1. Section 40-29-20.1, is added to the Code
9 of Alabama 1975, to read as follows:

10 §40-29-20.1.

11 (a) Notwithstanding Section 40-29-20, Code of
12 Alabama 1975, or any other law to the contrary, a private
13 auditing or collecting firm may not recover any of the
14 following costs from a taxpayer:

15 (1) Professional service fees to include, but not be
16 limited to, attorney fees and charges for accountant services.

17 (2) Travel costs.

18 (3) Salary or personnel-related expenses of the firm

19 (4) Auditing or collecting related costs.

20 (b) For purposes of this section, a private auditing
21 or collecting firm means any business as defined in Section
22 40-2A-3(17).

23 Section 2. This act shall become effective
24 immediately following its passage and approval by the
25 Governor, or its otherwise becoming law.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17

Speaker of the House of Representatives

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 20-FEB-20.

Jeff Woodard
Clerk

Senate

05-MAR-20

Passed