

1 HB218
2 204250-3
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

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8 SYNOPSIS: A homestead exemption of a person who is
9 over the age of 65, retired due to permanent and
10 total disability, regardless of age, or blind, or a
11 person who is totally disabled or over the age of
12 65 having a certain net taxable income for federal
13 income tax purposes as provided for in Section
14 40-9-19 and Section 40-9-21, Code of Alabama 1975,
15 is required to be claimed in person. The taxpayer
16 may verify eligibility for certain exemptions each
17 year in person or by mail on a form affidavit. The
18 law does not provide for the homestead exemptions
19 to be claimed by mail or electronically.

20 This bill would provide for certain
21 homestead exemptions to be claimed and verified by
22 mail or electronically as provided by the local tax
23 assessing official.

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25 A BILL
26 TO BE ENTITLED
27 AN ACT

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2 To amend Section 40-9-21.1 of the Code of Alabama
3 1975, as amended by Act 2019-320 of the 2019 Regular Session,
4 relating to the procedures to claim certain homestead
5 exemptions; to authorize the tax payer to claim and verify
6 certain homestead exemptions by mail or electronically as
7 provided by the local tax assessing official.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

9 Section 1. The Legislature finds that homestead
10 exemptions are important in encouraging home ownership.
11 Furthermore, electronic filing of documents is a well accepted
12 method of filing important documents in the modern era.
13 However, the Legislature understands the perpetuation of fraud
14 can be a risk without proper safeguards. The Legislature
15 requests the Alabama Department of Revenue to work with tax
16 assessing officials to develop recommendations on reducing
17 fraud when homestead exemptions are claimed.

18 Section 2. Section 40-9-21.1 of the Code of Alabama
19 1975, as amended by Act 2019-320 of the 2019 Regular Session,
20 is amended to read as follows:

21 "§40-9-21.1.

22 "(a) ~~Effective January 1, 2020, any~~ Any person who
23 qualifies for the homestead exemption in Section
24 40-9-19(a)(1), ~~(b), or (c)~~ or Section 40-9-21 shall initially
25 claim the exemption in person or by mail on a form affidavit
26 provided by the ~~Alabama Department of Revenue~~ tax assessing
27 official, or electronically at the discretion of the tax

1 assessing official on a form affidavit provided by the tax
2 assessing official. ~~Any person who qualifies for the homestead~~
3 ~~exemption under any other provision of law shall initially~~
4 ~~claim the exemption in person.~~

5 " (b) Any law to the contrary notwithstanding, any
6 person who qualifies for the homestead exemptions in Section
7 40-9-19(a) (2) or (d) or Section 40-9-21 shall not be required
8 to annually claim the exemptions after the initial
9 qualification, but shall verify eligibility for the
10 exemptions, as required by law, each year thereafter in person
11 or by mail on a form affidavit ~~to be~~ provided by the tax
12 ~~assessor~~ assessing official, or electronically at the
13 discretion of the tax assessing official on a form affidavit
14 provided by the tax assessing official."

15 Section 3. This act shall become effective October
16 1, 2020, following its passage and approval by the Governor,
17 or its otherwise becoming law.