Tax
**AL - HB3** Taxation, individual and corporate tax structure revised, specific tax rate, reduction of rate under certain conditions, const. amend.

Last Action: Read for the first time and referred to the House of Representatives committee on Fiscal Responsibility (February 4, 2020)

Primary Sponsor: Representative Mike Holmes (R)

**AL - HB4** Taxation, single rate consumption tax on goods and services established; state income tax and state sales and use tax and other taxes abolished, repeal various sections, Secs. 40-5-48, 40-29-122 added; Secs. 40-2A-4, 40-2A-18 am'd.

Last Action: Pending Committee Action in House of Origin (March 9, 2020)

Primary Sponsor: Representative Mike Holmes (R)


Last Action: Read for the first time and referred to the House of Representatives committee on State Government (February 4, 2020)

Primary Sponsor: Representative Chris Pringle (R)

**AL - HB98** Taxation, individual income tax, simplified short form, allow up to fifteen hundred of interest and dividend income, Sec. 40-18-15.7 am'd.

Last Action: Pending Committee Action in Second House (March 10, 2020)

Primary Sponsor: Representative Rod Scott (D)

**AL - HB107** Deferred compensation plans, portion of income exempt from income tax, Sec. 40-18-19 am'd.

Last Action: Pending Committee Action in House of Origin (February 4, 2020)

Primary Sponsor: Representative Lynn Greer (R)

**AL - HB108** Deferred compensation plans, portion of income exempt from income tax, Sec. 40-18-19 am'd.

Last Action: Pending Committee Action in House of Origin (February 4, 2020)

Primary Sponsor: Representative Lynn Greer (R)

**AL - HB122** Income tax, exclude gains and losses derived from exchange of precious metal bullions from calculation of gross income, Secs. 40-18-14, 40-18-15 am'd.

Last Action: Pending Committee Action in House of Origin (February 4, 2020)
Primary Sponsor: Representative Andrew Sorrell (R)

**AL - HB130** Taxation, business entities, eliminate the annual Business Privilege Tax over a ten-year period, Article 2, of Chapter 14A of Title 40 repealed on January 1, 2030, Sec. 40-14A-22 am'd.
Last Action: Pending Committee Action in House of Origin (February 4, 2020)
Primary Sponsor: Representative Andrew Sorrell (R)

**AL - HB131** State sales and use tax increased, phase-in period, sales and use tax on food phased out, exempt by 2007, counties and municipalities prohibited from increasing sales tax on food, Secs. 40-23-2, 40-23-61 am'd.
Last Action: Pending Committee Action in House of Origin (February 4, 2020)
Primary Sponsor: Representative Andrew Sorrell (R)

**AL - HB158** Taxation, private auditing or collecting firms prohibited from recovering certain expenses from taxpayers, Sec. 40-29-20.1 added.
Last Action: Enacted (Act 2020-31) (March 12, 2020)
Primary Sponsor: Representative Paul W. Lee (R)

**AL - HB177** Taxation, ad valorem tax, virtual currency exempt from ad valorem tax, const. amend.
Last Action: Pending Committee Action in House of Origin (February 6, 2020)
Primary Sponsor: Representative Andrew Sorrell (R)

**AL - HB178** Assessment of property for ad valorem tax purposes, to eliminate state ad valorem taxes on certain taxable property, Sec. 40-8-1 am'd.
Last Action: Pending Committee Action in House of Origin (February 6, 2020)
Primary Sponsor: Representative Andrew Sorrell (R)

**AL - HB218** Tax Assessor or Revenue Commissioner, homestead exemptions, electronic verification at the discretion of tax assessing official, Sec. 40-9-21.1 am'd.
Last Action: Passed by House of Origin (March 10, 2020)
Primary Sponsor: Representative David Faulkner (R)

**AL - HB219** Ad valorem tax, appraisal value increase on real property for single family owner-occupied residential, limited to three percent, carry over of excess, const. amend.
Last Action: Pending Committee Action in House of Origin (February 11, 2020)
Primary Sponsor: Representative David Faulkner (R)
**AL - HB352** Taxation, income tax rate for corporations further provided for, Alabama Business Tax Competitiveness Act, const. amend
Last Action: Pending Committee Action in House of Origin (February 27, 2020)
Primary Sponsor: Representative Danny Garrett (R)

Last Action: Pending Committee Action in House of Origin (February 27, 2020)
Primary Sponsor: Representative Danny Garrett (R)

**AL - HB450** Land Bank Authority, local land bank authorities, municipalities, and counties, tax delinquent properties, Secs. 24-9-6, 24-9-7, 24-9-8, 24-9-10 am'd.
Last Action: Pending Committee Action in House of Origin (March 12, 2020)
Primary Sponsor: Representative Merika Coleman (D)

**AL - SB130** Taxation, private auditing or collecting firms prohibited from recovering certain expenses from taxpayers, Sec. 40-29-20.1 added.
Last Action: Carried Over (March 5, 2020)
Primary Sponsor: Senator Clay Scofield (R)

**AL - SB144** Income tax deduction, deduction based on federal income tax paid, limit established, const. amend.
Last Action: Pending Committee Action in House of Origin (February 6, 2020)
Primary Sponsor: Senator Andrew Jones (R)

**AL - SB191** Taxation, individual income tax, simplified short form, allow up to fifteen hundred of interest and dividend income, Sec. 40-18-15.7 am'd.
Last Action: Pending Committee Action in House of Origin (February 13, 2020)
Primary Sponsor: Sanders

**AL - SB199** Estates, without heirs, escheats to state, judge of probate to pay one-half of amount over $250,000 to county where prohibited, remainder to State Treasurer, funds used for education purposes, Sec. 43-6-7 am'd.
Last Action: Read Second Time in House of Origin (February 27, 2020)
Primary Sponsor: Senator Greg Albritton (R)
**AL - SB248** Taxation, sales and use tax exemptions for bullion, bullion defined further, sales and use tax exemption extended, reporting requirements waived for certain recipients of tax exemption, Sec. 40-9-61, 40-23-4 am'd.

Last Action: Pending Committee Action in House of Origin (February 27, 2020)

Primary Sponsor: Senator Tim Melson (R)

**AL - SB249** Taxation, income tax rate for corporations further provided for, Alabama Business Tax Competitiveness Act, const. amend

Last Action: Pending Committee Action in House of Origin (February 27, 2020)

Primary Sponsor: Senator Dan Roberts (R)


Last Action: Pending Committee Action in House of Origin (February 27, 2020)

Primary Sponsor: Senator Dan Roberts (R)

**AL - SB293** Land Bank Authority, local land bank authorities, municipalities, and counties, tax delinquent properties, Secs. 24-9-6, 24-9-7, 24-9-8, 24-9-10 am'd.

Last Action: Pending Committee Action in House of Origin (March 10, 2020)