



**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 \(R\)](#)

**AL - HB64** Taxation, update of entities exempt from sales and use tax based on certification, Secs. 40-9-15, 40-9-29 repealed; Secs. 40-9-12, 40-9-13, 40-9-25.2, 40-9-25.10, 40-9-26, 40-9-28, 40-23-5 am'd.

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entities, eliminate the annual Business Privilege Tax over a ten-year period, Article 2, of Chapter 14A of Title 40 repealed on January 1, 2030, Sec. 40-14A-22 am'd.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 \(R\)](#)

**AL - HB353** Corporate income tax rate and financial institution excise tax rate, decreased, apportionment factor for corporate income tax rates revised, State income tax decoupled from fed. Tax Cuts and Jobs Act, electing pass-through entities, taxed at entity level, Ala. Business Tax Competitiveness Act, Secs. 40-16-1.2, 40-16-4, 40-18-31, 40-18-34, 40-18-35, 40-27-1 am'd.

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 \(R\)](#)

**AL - SB250** Corporate income tax rate and financial institution excise tax rate, decreased, apportionment factor for corporate income tax rates revised, State income tax decoupled from fed. Tax Cuts and Jobs Act, electing pass-through entities, taxed at entity level, Ala. Business Tax Competitiveness Act, Secs. 40-16-1.2, 40-16-4, 40-18-31, 40-18-34, 40-18-35, 40-27-1 am'd.

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)