| Bill  | Category | Sponsor   | Subject   | Committee                           | Current Status                                 | First Read | Last Action   |
|-------|----------|-----------|---|-------------------------------------|--|------------|---|
| HB46  | TAX      | Oliver    | Physicians, rural physicians income tax   | Finance and Taxation                | Pending Committee Action in                    | 2/4/2025   | Pending Committee Action in                         |
|       |          |           | credit, replace existing credit   | Education (Senate)                  | Second House                                   |            | Second House  |
| НВ74  | TAX      | Shirey    | Taxation, sales tax exemptions, sales and use tax exemption provided for purchases of optical aids, including eyeglasses and contact lenses.  | Ways and Means<br>Education (House) | Pending Committee Action in<br>House of Origin | 2/4/2025   | Pending Committee Action in House of Origin         |
| HB142 | TAX      | Rafferty  | Labor and employment, independent contractors, establishment of portable benefit accounts.  |                                     | Read Second Time in House of<br>Origin         | 2/4/2025   | Read for the Second Time and placed on the Calendar |
| HB163 | TAX      | Faulkner  | Decoupling the Tax Cuts and Jobs Act (TJCA) Amendment to Section 174 of the Internal Revenue Code   |                                     | Read Second Time in Second<br>House            | 2/4/2025   | Read for the Second Time and placed on the Calendar |
| HB200 | TAX      | Almond    | Alabama Business and Nonprofit Entity<br>Code revised; makes technical changes<br>and corrects references, and codifies<br>practices relating to electronic filing and<br>name reservations |                                     | Enrolled                                       | 2/5/2025   | Signature Requested                                 |
| HB205 | TAX      | Underwood | Sales and use taxes, technical edits to align exemptions  |                                     | Read Second Time in Second<br>House            | 2/6/2025   | Read for the Second Time and placed on the Calendar |
| HB217 | TAX      | Shaw      | Relating to gross income; to amend Section 40-18-14, Code of Alabama 1975; to exclude difficulty of care payments from gross income.  | Ways and Means<br>Education (House) | Pending Committee Action in<br>House of Origin | 2/6/2025   | Pending Committee Action in House of Origin         |
| HB219 | TAX      | Pettus    | Income tax; certain compensation of civilian employees of Armed Forces, exempt  | Ways and Means<br>Education (House) | Pending Committee Action in<br>House of Origin | 2/6/2025   | Pending Committee Action in House of Origin         |
| HB226 | TAX      | Crawford  | Homestead exemptions, extending to unremarried widow or widower   |                                     | Read Second Time in Second<br>House            | 2/6/2025   | Read for the Second Time and placed on the Calendar |

| HB259 | TAX | Robbins   | Establish income tax credit for recruited or remote workers   | Ways and Means<br>Education (House)                    | Pending Committee Action in<br>House of Origin | 2/11/2025 | Pending Committee Action in House of Origin         |
|-------|-----|-----------|---|--|--|-----------|---|
| HB315 | TAX | Lovvorn   | Taxation; to adjust the dollar value cap based on Consumer Price Index (CPI) of certain items exempt from sales tax during certain weekends |  | Enrolled                                       | 2/20/2025 | Ready to Enroll                                     |
| HB379 | TAX | Garrett   | Income tax, remote workers exempt under defined circumstances   |  | Read Second Time in Second<br>House            | 3/4/2025  | Read for the Second Time and placed on the Calendar |
| HB388 | TAX | Garrett   | Income tax, exemption for taxable retirement income increased   |  | Read Second Time in Second<br>House            | 3/5/2025  | Read for the Second Time and placed on the Calendar |
| HB475 | TAX | Yarbrough | Relating to Property Tax; amending the cap on the assessed value of real property   | Ways and Means<br>General Fund (House)                 | Pending Committee Action in<br>House of Origin | 3/20/2025 | Pending Committee Action in House of Origin         |
| HB505 | TAX | Sells     | Alabama Tax Tribunal, judge compensation revised, period of time to file an appeal to tribunal increased                                    |  | Read Second Time in Second<br>House            | 4/1/2025  | Read for the Second Time and placed on the Calendar |
| HB543 | TAX | Brown (C) | Taxation, to increase the market value threshold amount for which tangible personal property is exempt from state ad valorem taxation       | Finance and Taxation<br>General Fund (Senate)          | Pending Committee Action in<br>Second House    | 4/8/2025  | Pending Committee Action in<br>Second House         |
| SB71  | TAX | Jones (A) | Income tax; certain compensation of civilian employees of Armed Forces, exempt  | Finance and Taxation<br>Education (Senate)             | Pending Committee Action in<br>House of Origin | 2/4/2025  | Pending Committee Action in House of Origin         |
| SB86  | TAX | Orr       | Labor and employment, independent contractors, establishment of portable benefits accounts  |  | Enacted  | 2/4/2025  | Enacted   |
| SB100 | TAX | Stutts    | Relating to Property Tax; amending the cap on the assessed value of real property   | Agriculture,<br>Conservation, and<br>Forestry (Senate) | Pending Committee Action in<br>House of Origin | 2/5/2025  | Pending Committee Action in House of Origin         |

| SB106 | TAX | Smitherman | Small Estates; summary distribution for small estates; amount increased; Probate Court authorized to manage process  | Read Second Time in Second<br>House    | 2/5/2025  | Read for the Second Time and placed on the Calendar |
|-------|-----|------------|--|--|-----------|---|
| SB107 | TAX | Sessions   | Sales and use tax, simplified sellers use tax (SSUT), recalculation of distributions based on annexations, deannexations, or incorporations, on fifth year after release of census commencing on January 1, 2026 | Read Second Time in House of<br>Origin | 2/5/2025  | Read for the Second Time and placed on the Calendar |
| SB160 | TAX | Orr        | Relating to Sales and Use Tax; to establish conditions for exemption of county or municipal sales and use tax  | Read Second Time in House of<br>Origin | 2/11/2025 | Read for the Second Time and placed on the Calendar |
| SB174 | TAX | Chambliss  | Business taxes, requires annual reports from counties and municipalities, provides for causes of action, and revises the jurisdiction of the Alabama Tax Tribunal  | Enrolled                               | 2/18/2025 | Enrolled  |
| SB270 | TAX | Weaver     | Taxation, certain local sales and use tax further provided for   | Read Second Time in House of Origin    | 4/1/2025  | Read for the Second Time and placed on the Calendar |