

HB471 ENROLLED



1 HB471
2 G4Q466C-2
3 By Representative Chestnut (N & P)
4 RFD: Local Legislation
5 First Read: 18-Apr-24



HB471 Enrolled

1 Enrolled, An Act,

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3 Relating to Dallas County; to authorize the electronic
4 filing of business personal property tax returns in the office
5 of the Dallas County Tax Assessor and the Dallas County Tax
6 Collector under certain conditions; and to authorize the
7 establishment of procedures for filing of the returns.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

9 Section 1. The Legislature finds that it is in the best
10 interest of Dallas County for the Dallas County Tax Assessor
11 and Dallas County Tax Collector to provide for the electronic
12 filing of business property tax returns, including payment of
13 any taxes due, subject to the approval of the Dallas County
14 Commission.

15 Section 2. (a) The Dallas County Tax Assessor and Tax
16 Collector, upon approval of the Dallas County Commission, may
17 establish procedures for electronic filing for the reporting,
18 assessment, and payment of business personal property taxes
19 pursuant to Title 40, Code of Alabama 1975. A complete
20 business personal property tax return filed electronically
21 shall be in the format prescribed by the tax assessor and tax
22 collector and shall contain the same information as a business
23 personal property tax return filed on paper. The timely filing
24 and electronic signature requirements shall be provided
25 generally in conformance with existing procedures for
26 electronic filing of other electronic tax returns.

27 (b) Commencing for any business personal property tax
28 return filed on or after October 1, 2024, the Dallas County



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29 Tax Assessor and the Dallas County Tax Collector may require
30 any business personal property tax return filed with the
31 office of the Dallas County Tax Assessor and Dallas County Tax
32 Collector to be filed electronically for any of the following
33 returns, as approved by the county commission:

34 (1) For any business engaged in the leasing of personal
35 property.

36 (2) For any business with personal property assets of
37 ten thousand dollars (\$10,000) or more.

38 (3) For any business personal property tax return which
39 is prepared for filing by any professional or other third
40 party tax preparer.

41 (c) The tax assessor and tax collector may grant
42 exemptions from subsection (b) for good cause.

43 (d) The Dallas County Tax Assessor and the Dallas
44 County Tax Collector shall conduct training sessions and
45 otherwise assist any taxpayer in the procedures for the
46 electronic filing pursuant to this act.

47 Section 3. The provisions of this act are supplemental
48 to any laws relating to the operation of the office of the
49 Dallas County Tax Assessor and Tax Collector. Any law in
50 direct conflict with this act is superseded.

51 Section 4. This act shall become effective on June 1,
52 2024.



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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 25-Apr-24.

John Treadwell
Clerk

Senate

08-May-24

Passed