

Local Revenue Related Acts 2008 Regular Session

Act 2008-74 (HB 307)

Establishes the Franklin County Community Development Commission

This bill further provides for the membership of the commission. It also establishes a Community Development Fund with the county treasury and provides for the source and distribution of revenue.

Effective date: June 1, 2008

Act 2008-75 (HB 184)

Establishes the Colbert County Community Development Commission

This bill further provides for the membership of the commission. It also establishes a Community Development Fund with the county treasury and provides for the source and distribution of revenue.

Effective date: June 1, 2008

Act 2008-83 (HB 4)

Establishes the DeKalb County Community Development Commission

This bill further provides for the membership of the commission. It also establishes a Community Development Fund with the county treasury and provides for the source and distribution of revenue.

Effective date: April 1, 2008

Act 2008-125 (HB 362)

Establishes the Lauderdale County Community Development Commission

This bill further provides for the membership of the commission. It also establishes a Community Development Fund with the county treasury and provides for the source and distribution of revenue.

Effective date: July 1, 2008

Act 2008-174 (SB 213)

Amends legislation relating to the two percent county privilege license tax in Morgan County

This bill further defines the terms "sale" and "sales" and clarifies that the tax is due on all transactions closed in the tax area, regardless of where a vendor's place of business is located. It also provides that the act will prevail over regulations of ADOR that are inconsistent with the act. And it provides retroactive application to sales occurring on and after May 13, 1993.

Effective date: April 21, 2008

Act 2008-243 (SB 343)

Exempts Mobile Regional Senior Community Center Foundation, Incorporated, from county and municipal sales and use taxes

This bill exempts the Mobile Regional Senior Community Center Foundation, Incorporated, from county and municipal sales and use taxes, except for sales and use taxes owed and collected under the Education First Amendment, Amendment no. 706 to the Alabama Constitution.

Effective date: April 24, 2008

Act 2008-256 (SB 436)

Excludes the corporate limits of Smiths Station from additional sales and use tax

This bill authorizes the Lee County Commission to exclude the corporate limits of the City of Smiths Station from the levy of an additional sales and use tax (Act 2007-399).

Effective date: May 6, 2008

Act 2008-289 (HB 681)

Additional vehicle license plate issuance fee in Blount County

This bill provides for an additional vehicle license plate issuance fee in Blount County and provides for distribution of the fee, pending approval upon election

Effective date: May 8, 2008

Act 2008-292 (HB 830)

Continuation of nine and one-half mills ad valorem tax in Conecuh County

This bill authorizes the Conecuh County Commission to continue to levy an ad valorem tax in the amount of nine and one-half mills on each dollar of taxable property to be used for public school purposes in the county, pending approval upon election.

Effective date: May 8, 2008

Act 2008-295 (HB 882)

Authorizes the State Revenue Commissioner to appoint up to six additional members to the Baldwin County board of equalization

This bill authorizes the State Revenue Commissioner to appoint up to six additional members to the Baldwin County board of equalization for the limited purpose of hearing objections to any assessments or valuations fixed by the county revenue commissioner official or other authorized taxing official, pending approval upon election.

Effective date: May 8, 2008

Act 2008-415 (HB 634)

Authorizes Russell County commission to set certain business license fees

This bill authorizes the Russell County commission to set certain business license fees, and to provide for collection by the judge of probate.

Effective date: May 16, 2008

Act 2008-425 (HB 741)

Authorizes Choctaw County commission to levy and additional sales and use tax

This bill authorizes the Choctaw County commission to levy an additional sales and use tax. Proceeds of the sales and use tax will be used exclusively for the operational fund of the county mandatory solid waste disposal program, pending approval upon election.

Effective date: May 16, 2008

Act 2008-436 (HB 841)

Consolidates tax offices in Chilton County under the supervision of county revenue commissioner

This bill provides for the establishment of a consolidated and unified system for assessing and collecting taxes under the supervision of an elected county official designated as county revenue commissioner. This bill also abolishes the offices of tax assessor and tax collector, pending approval upon election.

Effective date: August 1, 2008

Act 2008-437 (HB 842)

Authorizes Washington County commission to levy additional sales and use tax

This bill authorizes the Washington County commission to levy an additional sales and use tax, pending approval upon election.

Effective date: August 1, 2008

Act 2008-445 (HB 865)

Provides for distribution of sales and use tax in Bibb County

This bill provides for the distribution of the proceeds from a sales and use tax in Bibb County (Act 91-514) to go economic development and tourism.

Effective date: May 16, 2008

Act 2008-447 (HB 879)

Authorizes Hale County commission to levy an additional ad valorem tax

This bill authorizes the Hale County commission to levy an additional ad valorem tax for bonds to be issued for educational purposes in the county. This bill also provides that the tax shall end upon repayment of the bonds, pending approval upon election.

Effective date: August 1, 2008

Act 2008-458 (HB 877)

Exempts tourist camps and campgrounds in Franklin County from lodging tax

This bill exempts tourist camps and campgrounds in Franklin County from the levy of a lodging tax (Act 2007-500).

Effective date: May 19, 2008

Act 2008-463 (HB 352)

Authorizes funds received from severance tax on minerals in Macon County to be expended for the purpose of the Macon County Economic Development Authority

This bill authorizes funds received from the severance tax on minerals in Macon County to be expended for the purpose of the Macon County Economic Development Authority, and retroactively ratifies prior expenditures for that purpose.

Effective date: August 1, 2008

Act 2008-482 (SB 556)

Increases the percent of total value of equalized taxable property for all tax increment districts created by the municipal governing body

This bill amends Section 11-99-4, as amended by Act 2007-204, relating to Class 3 municipalities. This bill increases the percent of total value of equalized taxable property for all tax increment districts created by the municipal governing body.

Effective date: May 29, 2008

Act 2008-494 (HB 914)

Authorizes Talladega County commission to levy additional two percent lodging tax

This bill authorizes the Talladega County commission to levy an additional two percent lodging tax in the county, and to provide for the collection of the tax and the distribution of the proceeds.

Effective date: August 1, 2008

Act 2008-496 (HB 920)

Increases rate at which an ad valorem tax is levied in City of Enterprise

This bill approves the proposal of the City Council of the City of Enterprise in Coffee County to increase the rate at which an ad valorem tax is levied in the city pursuant to Amendment 373 to the Alabama Constitution, now appearing as Section 217, as amended, pending approval upon election.

Effective date: May 29, 2008

General Revenue Related Acts 2008 Regular Session

Act 2008-151 (HB 395)

Establishes a statewide program for solid waste management to be coordinated by the Department of Environmental Management

The bill further authorizes fees for disposal of solid waste within the state; the proceeds shall be used to adequately fund the solid waste management program. ADOR will collect and administer disposal fees from generators; impose appropriate interest on disposal fees; owner/operator shall certify to ADOR the volumes of solid waste received for disposal; ADOR may retain one percent of the solid waste fees collected as an administrative collection allowance.

Effective date: April 15, 2008

Act 2008-275 (HB 234)

Alternative and Renewable Energy Act of 2008

This bill provides for tax credits and abatements for various energy-related expenditures. It further provides for the review by ADOR of payroll filings and withholdings for wages paid to certain construction workers.

Effective date: May 5, 2008. Section 6: effective August 6, 2008 (90 days after bill became law)

Act 2008-377 (HB 43)

Provides income tax deduction for APACTP/ACESP contributions

This provides for an income tax deduction for contributions, subsequent to December 31, 2007, to the Alabama Prepaid Affordable College Tuition Program or the Alabama College Education Savings Program, and provides a recapture provision for nonqualified withdrawals.

Effective date: August 1, 2008 (contingent upon HB 357 being enacted)

Act 2008-393 (SB 4)

Increases limits of Motor Vehicle Safety-Responsibility Act

This bill increases the required liability insurance limits to \$25,000 for bodily injury to or death of one person in any one accident, and \$50,000 for bodily injury to or death of two or more persons in any one accident, and \$25,000 because of injury to or destruction of property of others in any one accident. This bill also increases certain proof of financial responsibility.

Effective date: August 30, 2008, for new policies (90 days from the first day of the month following passage and approval)

November 28, 2008, for renewal policies (180 from the first day of the month following passage and approval)

Act 2008-504 (HB 357)

Withholding tax on the sale or transfer of real property and associated tangible property by nonresidents

This bill creates a new Section 40-18-86, relating to withholding tax on the sale or transfer of real property and associated tangible property by nonresidents.

Effective date: August 1, 2008

General Revenue Related Acts 2008 First Special Session

Act 2008-519 (HJR 84)

Continuation of capital credits

This joint resolution continues the capital credits authorized by Article 7 of Chapter 18, Title 40, Code of Alabama (40-18-7), from December 31, 2008, until December 31, 2013.

Effective date: December 31, 2008, to December 31, 2013

Act 2008-543 (HB 62)

Defines the term "Captive REIT" and limits Captive REITs the preferential dividend treatment afforded ordinary REITs for Alabama corporate income tax purposes

This bill amends Sections 10-13-21, 40-18-1, and 40-18-35; defines the term "Captive REIT" and limits Captive REITs the preferential dividend treatment afforded ordinary REITs for Alabama corporate income tax purposes; clarifies Section 40-18-35(b) regarding the exceptions in the original add-back provisions; and requires ADOR to waive certain penalties.

Effective date: For all tax years beginning after December 31, 2006; contingent upon passage of HB61 of the 2008 First Special Session

Act 2008-549 (HB 56)

Excludes federal rebate checks from Alabama income tax

This bill provides for an exclusion from Alabama individual income tax for federal tax rebates received in 2008 and to prohibit additional federal deductions or credits.

Effective date: June 9, 2008

Act 2008-554 (SB 104)

Distinctive license tag, "God Bless America"

This bill provides for personalized "God Bless America" distinctive license plates; provides for an annual additional fee of \$50; and provides for the distribution of the fee to the Alabama Veterans Living Legacy.

Effective date: September 1, 2008

Act 2008-559 (HB 61)

Income tax deduction allowed for health insurance premiums paid by small businesses

The bill increases the income tax deductions allowed for health insurance premiums paid by qualifying small businesses and their employees.

Effective date: June 10, 2008