

2022 Regular Legislative Session

Statewide Property Tax Bills as of 03/21/2022

Bill Number	Sponsor	Overview / Brief Description	Readings in House of Origin			Readings in Second House			Enacted	
			First	Second	Third	First	Second	Third	Act Number	Effective Date
HB010	Brown (C)	Taxation, ad valorem tax, sales and use taxes, commercial fishing vessels and equipment exempt from ad valorem taxation, levy a rate differential of one and one-half percent on purchase and storage of vessels and machinery used for commerci	01/11/2022	02/02/2022	02/03/2022	02/03/2022	02/23/2022	03/17/2022	Forwarded to Governor	
HB015	McCampbell	Taxation, Most Worshipful Prince Hall Grand Lodge Free and Accepted Masons of Alabama and the Most Worshipful Grand Lodge F, and A.M. of Alabama, exempt from sales, county and municipal fees and taxes	01/11/2022	02/16/2022	02/24/2022	03/01/2022				
HB077	Rich	County tax assessing official, defend the state in tax valuation disputes authorized, Sec. 40-3-26 am'd.	01/11/2022	02/09/2022	02/16/2022	02/17/2022	03/01/2022	03/15/2022	Forwarded to Governor	
HB082	Garrett	Small Business Relief and Revitalization Act of 2022, cancellation of indebtedness income exempt from income tax, financial institution excise tax and corporate income tax due date extension, certain business tangible personal property ad valorem tax exemption, deposit of certified funds with Revenue in lieu of one-time surety bond for licensure, average monthly sales tax liability for estimated payments increased, Secs. 40-16-3.1, 40-18-39.1 added; Secs. 40-9-1, 40-23-6, 40-23-6.1, 40-23-7 am'd.	01/11/2022	02/02/2022	02/03/2022	02/03/2022	02/16/2022	02/17/2022	Act 2022-53	10/1/23 ----- For PP Exemption
HB106	Ellis	Revenue, local tax collecting officials, authorized to conduct on-line public auctions for collection of delinquent property taxes, Sec. 40-10-199.1 added; Secs. 40-10-180 to 40-10-188, inclusive, 40-10-191, 40-10-193, 40-10-194, 40-10-197,	01/11/2022							
HB127	Sorrell	Virtual currency, exemption from ad valorem taxation provided, Sec. 40-9-1 am'd.	01/13/2022							
HB248	Isbell	Sovereign immunity, certain county officials, further provided, Sec. 36-1-12 am'd.	02/03/2022							
HB255	Shedd	Broadband, authorizing the state, county, or a municipality to grant certain monies for broadband infrastructure, const. amend.	02/03/2022	02/09/2022	02/15/2022	02/15/2022	02/23/2022	03/10/2022	Act 2022-117	Constitutional Amendment
HB298	Shedd	Broadband, revising broadband accessibility grant program, increasing minimum threshold speed, expanding program to governmental entities, revising grant application process, Sec. 41-23-211, 41-23-212, 41-23-213, 41-23-214 am'd.	02/08/2022							
HB325	Rogers	Alabama Land Bank Authority, exempt certain property that may be acquired by a Land Bank Authority and allow redemption of property acquired by authority, Secs. 24-9-4, 24-9-6, 24-9-7, 24-9-10 am'd.	02/09/2022							

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HB371	Ellis	Revenue, local tax collecting officials, authorized to conduct on-line public auctions for collection of delinquent property taxes, Secs. 40-10-180 to 40-10-183, inclusive, 40-10-185 to 40-10-188, inclusive, 40-10-191, 40-10-193, 40-10-194, 40-10-197 am'd. Sec. 40-10-201 added.	02/16/2022	02/23/2022	03/01/2022	03/01/2022	03/15/2022	03/17/2022	Forwarded to Governor	
HB392	Stadthagen	Courts, probate, quiet title judgments and condemnation judgments requires filing for record in probate court of county where land is located, Secs. 6-6-544, 6-6-570 am'd.	02/22/2022	03/17/2022						
HB400	Kitchens	Taxation, grain bins exempt from ad valorem taxation, Sec. 40-9-1 am'd.	02/23/2022	03/02/2022	03/10/2022	03/10/2022	03/17/2022			
HB408	Rafferty	Economic Development incentives, Revenue Dept required to submit a Unified Economic Development Budget	02/24/2022							
HB422	Wood (D)	Homestead exemptions, income threshold for resident taxpayer over 65 years of age increased, Sec. 40-9-19 am'd.	03/01/2022							
HB445	Hall	Taxation, tax exemptions, Rosetta James Foundation exempt from all state, county, and municipal taxes, licenses, and fees, Sec. 40-9-12 am'd.	03/03/2022	03/17/2022						
HB465	Grimsley	Taxation, Alabama State Missionary Baptist Convention, Incorporated and each local Baptist association in good standing of the convention, exempt from ad valorem and sales and use taxes, Sec. 40-9-12 am'd.	03/08/2022	03/17/2022						
HB481	Scott	Tax increment districts, allow redevelopment projects to continue through a subsequent tax increment district, Secs. 11-99-2, 11-99-4, 11-99-5, 11-99-6, 11-99-8, 11-99-10 am'd.	03/09/2022							
SB058	Chesteen	County tax assessing official, defend the state in tax valuation disputes authorized-	01/11/2022	01/18/2022	02/02/2022	02/03/2022				
SB125	Scofield	Broadband, authorizing the state, county, or a municipality to grant certain monies for broadband infrastructure, const. amend.	02/01/2022	02/09/2022	02/10/2022	02/10/2022	02/23/2022			
SB128	Williams	Revenue, local tax collecting officials, authorized to conduct on-line public auctions for collection of delinquent property taxes, Sec. 40-10-199.1 added; Secs. 40-10-180 to 40-10-188, inclusive, 40-10-191, 40-10-193, 40-10-194, 40-10-197, 40-10-199 am'd.	02/01/2022							

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SB189	Gudger	Small Business Relief and Revitalization Act of 2022, cancellation of indebtedness income exempt from income tax, financial institution excise tax and corporate income tax due date extension, certain business tangible personal property ad valorem tax exemption, deposit of certified funds with Revenue in lieu of one-time surety bond for licensure, average monthly sales tax liability for estimated payments increased, Secs. 40-16-3.1, 40-18-39.1 added; Secs. 40-9-1, 40-23-6, 40-23-6.1, 40-23-7 am'd.	02/03/2022	02/16/2022	02/17/2022	02/17/2022				
SB213	Smitherman	Public contracts, competitive bids, exceptions to requirement further provided	02/15/2022	03/01/2022						
SB239	Livingston	Taxation, Long Ranch, exempt from state, county and local ad valorem tax and municipal sales and use tax	02/22/2022							
SB275	Stutts	Taxation, grain bins exempt from ad valorem taxation-	03/01/2022	03/02/2022						
SB308	Butler	Madison Co., Tennessee Valley Authority, payments in-lieu-of-taxes increased by Sec. 40-28-2, Code of Alabama 1975, portion of increases distrib. to county legislative delegation office, Sec. 45-45-161 am'd.	03/10/2022							
SB317	Melson	Agriculture authorities, established by counties, power to sell property, contracts for sewer service, sales and use tax exemption, further provided for.	03/17/2022							
SB325	Whatley	Land redemptions; clarifies that judicial redemption actions by landowner to recover property sold for delinquent taxes does not by itself revest property to delinquent owner-	03/17/2022							
SB327	Sanders-Fortier	Healing History Act, created, preservation of history, authorizing legislative members representing Dallas County, to add names to the Edmund W. Pettus Bridge; amends allocation of state's 1-mill ad valorem tax to direct 1% of collections to Freedom Fund for preservation, improvement, and protection of buildings objects, and sites with significance to Alabama history.	03/17/2022							