

1 HB469
2 115970-1
3 By Representative Williams (J)
4 RFD: Government Appropriations
5 First Read: 28-JAN-10

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8 SYNOPSIS: This bill would provide that it is the
9 intent of the Legislature that the Alabama
10 Taxpayers' Bill of Rights and Uniform Revenue
11 Procedures Act shall apply to the collection of ad
12 valorem taxes on personal property, and the
13 collection of ad valorem taxes on personal property
14 shall not include the assessment but only actions
15 taken to further the receipt after the amount due
16 has been determined.

17 This bill would allow each county to
18 contract with third parties to collect delinquent
19 ad valorem taxes on personal property.
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21 A BILL
22 TO BE ENTITLED
23 AN ACT
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25 Sections 40-2A-2 and 40-6A-6, Code of Alabama 1975,
26 relating to the legislative intent of the Alabama Taxpayers'
27 Bill of Rights and Uniform Revenue Procedures Act and the fees

1 of officials charged with assessing and collecting ad valorem
2 taxes; to further provide that it is the intent of the
3 Legislature that the act shall apply to the collection of ad
4 valorem taxes on personal property, and the collection of ad
5 valorem taxes on personal property shall not include the
6 assessment but only actions taken to further the receipt after
7 the amount due has been determined; and to allow a county to
8 contract with third parties to collect delinquent ad valorem
9 taxes on personal property.

10 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

11 Section 1. Sections 40-2A-2 and 40-6A-6, Code of
12 Alabama 1975, are amended to read as follows:

13 "§40-2A-2.

14 "(1) LEGISLATIVE INTENT.

15 "a. The legislative intent of this chapter is to
16 provide equitable and uniform procedures for the operation of
17 the department and for all taxpayers when dealing with the
18 department. This chapter is intended as a minimum procedural
19 code and the department may grant or adopt additional
20 procedures not inconsistent with this chapter. This chapter
21 shall be liberally construed to allow substantial justice.

22 "b. The provisions of this chapter shall be
23 complementary and in addition to all other provisions of law.
24 In the event of any conflict between the provisions of this
25 chapter and those of any other specific statutory provisions
26 contained in other chapters of this title, or of any other
27 title, it is hereby declared to be the legislative intent

1 that, to the extent such other specific provisions are
2 inconsistent with or different from the provisions of this
3 chapter, the provisions of this chapter shall prevail.

4 "(2) SCOPE. The provisions contained herein shall
5 govern all matters administered by the department except as
6 otherwise provided by law or by agreement entered into
7 pursuant to lawful authority. However, nothing herein shall be
8 construed to apply to the assessment of ad valorem taxes on
9 real or personal property which is administered by the various
10 counties of the State of Alabama, except that the
11 determination and assessment of value of property of public
12 utilities under Chapter 21 of this title, and the
13 determination and assessment of value of corporate shares of
14 stock under Article 4 of Chapter 14 of this title shall be
15 governed by the procedures set forth in this chapter. The
16 provisions contained herein shall apply to the collection of
17 ad valorem taxes on personal property. The collection of ad
18 valorem taxes on personal property shall not include the
19 assessment but only the actions taken to further the receipt
20 after the amount due has been determined.

21 "(3) PROCEDURES EXCLUSIVE. The department shall not
22 be subject to the declaratory judgment, declaratory ruling, or
23 contested case provisions of the Alabama Administrative
24 Procedure Act, Chapter 22 of Title 41.

25 "§40-6A-6.

26 "(a) All fees, commissions, allowances, or other
27 compensation heretofore collected by or paid to officials on a

1 fee basis of compensation shall hereafter be paid into the
2 general fund of their respective counties.

3 "(b) (1) Notwithstanding any provisions of law, each
4 county may contract with third parties in some or all of the
5 following areas:

6 "a. Assisting in the discovery of businesses that
7 are delinquent with any year's personal property tax.

8 "b. Gathering and compiling the information
9 necessary for a county to asses the tax due.

10 "c. Assisting in the billing and collecting of
11 revenue due through the distribution of ad valorem taxes on
12 personal property on a contingency fee basis without approval
13 from each entity for which a county is administering the ad
14 valorem taxes on personal property.

15 "(2) Additionally, and notwithstanding any
16 provisions of law to the contrary, if the agreement between a
17 county and a third party which is providing any or all of the
18 items listed above, the fees may be deducted from the monies
19 collected before sending the collected monies to a county tax
20 official. The collection of ad valorem taxes on personal
21 property shall not include the determination or assessment of
22 the amounts owed by the taxpayer but only the actions taken to
23 further the receipt of those monies after the determination or
24 assessment has been determined."

25 Section 2. This act shall become effective on the
26 first day of the third month following its passage and
27 approval by the Governor, or its otherwise becoming law.

