Inst ID	Category	Sponsor	Subject	1st Read	Comm	2nd Read	Action	3rd Read	Action	1st Read	Comm	2nd Read	Comm	3rd Read	Comm	Final S	Status Act #
			Taxation, ad valorem tax, sales and use taxes, commercial fishing vessels and														
<u>HB 10</u>	TX	Brown (C)	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 commercial fishing, Secs. 40-9-1, 40-23-1, 40-23-4, 40-23-37, 40-23-60, 40-23-63 am'd.	1/11/2022	W&MGF	2/2/2022	W&MGF 1st Amendment Offered - Pending 3rd Reading	2/3/2022	3rd Reading Passed; W&MGF Amendment Offered; Engrossed	2/3/2022	1st Reading in Senate: F&TG						
HB 20	TX	Lee	Taxation, sale of certain military aircraft parts, exemption extended, Sec. 40-23-4	1/11/2022	W&ME	2/9/2022	Read 2nd time; pending 3rd reading										
HB 35	TX	Crawford	Limestone Co., ad valorem taxes, senior property tax appraisal, person 65 or older,	1/11/2022	LSCL	2/2/2022	Read 2nd time; placed on calendar; pending	2/3/2022	3rd reading passed;	2/3/2022	1st reading in Senate: LL1						
HB 62	TX	Robbins	valuation frozen under certain conditions, const. amend. Lease tax exemptions, to provide a lease tax exemption for lease transactions to	1/11/2022			3rd reading				-						
110 02	17.	TODDITO	nonprofit corporations, Sec. 40-12-223 am'd. Relating to taxable property; to amend Section 40-3-26, Code of Alabama 1975, to														
HB 77	TX, ASB	Rich	authorize the county tax assessing official to represent the state in appeals when the taxable value of property is at issue.	1/11/2022	SG	2/9/2022	Read 2nd time; pending 3rd reading										
HB 82	тх	Garrett	Relating to the Small Business Relief and Revitalization Act of 2022; to provide that for tax years ending after the enactment of the federal American Rescue Plan Act of 2021, any amount of cancellation of indebtness income resulting from a ban forgiven under Section 1005 of the American Rescue Plan Act shall be exempt from income taxes imposed by Chapter 18 of Title 40, Code of Alabama 1975; to provide for an extension of the due date for financial institution exise tax and corporate income tax taxpayers; to provide an exemption of up to \$40,000 of the market value of business tangible personal property from state ad valorem tax; to provide a county and municipal election of the exemption; to provide for a depost of certified funds in lieu of a one-time surety bond; to provide for an increase in the amount of the average monthly sales tax liability for required estimated payments.	1/11/2022	W&ME	2/2/2022	Read 2nd time; W&ME Offered 1st Amendment; pending 3rd reading	2/3/2022	3rd Reading passed; W&ME amendment offered; engrossed	2/3/2022	1st Reading in Senate: F&TE						
HB 106	TX	Ellis	Relating to taxation; to amend Sections 40-10-180, 40-10-181, 40-10-182, 40-10-183, 40-10-185, 40-10-185, 40-10-188, 40-10-188, 40-10-188, 40-10-191, 40-10-193, 40-10-194, 40-10-197, 40-10-199, 20-60 of Alabama 1975; to add Section 40-10-199, to the Code of Alabama 1975; to authorize and provide procedures for the use of an online public auction for the collection of delinquent property taxes.	1/11/2022	C&MG												
HB 125	тх	Sorrell	Relating to public funds; to prohibit any public official or public employee from expending public funds to advocate in favor of or against statewide and local ballot measures; and in connection therewith would have as its purpose or effect the requirement of a new or increased expenditure of local funds within the meaning of Amendment 821 of the Constitution of Alabama of 1901, as amended by Amendment 890, now appearing as Section 111.05 of the Official Recompilation of the Constitution of Alabama of 1901, as amended.	1/13/2022	SG	2/9/2022	Read 2nd time; SG first amendment offered; pending 3rd reading										
HB 131	тх	Sorrell	Relating to elections and the publication of lists of registered voters prior to elections; to amend Section 17-4-1, Code of Alabama 1975, to authorize judges of probate to provide for the electronic publication of lists of registered voters on a public notice website operated by the Secretary of State; to provide for fees for publication and to provide that no fee shall be charged for access to the list on the website by the public; to allow a county commission to opt out of Internet publication of lists of registered voters under certain conditions; and to amend Section 11-46-36, Code of Alabama 1975, to authorize municipalities to electronically publish a list of registered voters prior to a municipal election.	1/13/2022	CC&E												
<u>SB 144</u>		Jones (S), Drummond, Alexander, Lawrence, Forte and Rogers	Relating to elections; to amend Section 11-46-55, Code of Alabama 1975, as last amended by Act 2021-164 of the 2021 Regular Session, and Section 17-12-23, Code of Alabama 1975; to eliminate the requirement for a second or runoff election where only two candidates run for election for a particular office in a municipal election and there is a tie vote; and to provide that where there is a tie between two candidates for the same office in an election for a country or precinct office, the tie is decided by lot by the judge of probate.	1/13/2022	CC&E	2/9/2022	Read 2nd time; CC&E first amendment offered; pending 3rd reading										
HB 147	тх	Cams	Relating to taxation; to provide that the deduction allowed to individual taxpayers for lederal income tax paid or accrued within the tax year ending December 31, 2021 will be determined without considering the reduction in federal tax attributable to any additional federal child tax credit, federal earned income tax credit, or federal child and dependent care tax credit received pursuant to the American Rescue Plan Act of 2021, in order to allow individuals to receive the amount of the enhanced federal credits rather than pay state income tax on a portion of the amounts received; to add Sections 40-16-3.1 and 40-18-39.1 to the Code of Alabama 1975, to provide for an extension of the due date for tax returns for certain taxpayers; and to authorize the Department of Revenue to adopt rules.	1/13/2022	W&ME												
HB 162	тх	Greer, Mooney, Whitt, Clouse, Lee, Marques, Faust, Ingram, Wilcox, Ball, Sorrell, Smith and Lipscomb	To amend Section 40-18-19, Code of Alabama 1975, relating to exemptions from state income taxation; to provide that 80 percent of the distribution from a defined contribution deferred compensation plan, up to \$30,000, is exempt from state income tax for individuals who are 65 years of age or older; and to phase in the exemption over a 4-year period.	1/18/2022	W&ME												
HB 163	тх	Greer, Mooney, Whitt, Clouse, Lee, Marques, Sorrells and Isbell	To amend Sections 40.18-15 and 40-18-19, Code of Alabama 1975, to increase the optional standard deduction and expand the adjusted gross income range allowable for the maximum optional standard deduction, and to expand the adjusted gross income range allowable for the maximum dependent exemption.	1/18/2022	W&ME												
HB 173	TX	Holmes, Fincher, Wingo, Meadows, Paschal and Mooney	To propose an amendment to the Constitution of Alabama of 1901, as amended; to exempt sales of food from state sales and use taxes; and to amend Amendment 25 to the Constitution of Alabama of 1901, now appearing as Section 211.04 of the Official Recompilation of the Constitution of Alabama of 1901, as amended; limiting the amount of federal income taxes paid or accrued an individual income taxpayer can deduct.	1/18/2022	W&ME												

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Inst ID	Category	Sponsor	Subject To exempt sales of food from the sales and use taxes beginning September 1, 2022.	1st Read	Comm	2nd Read	Action	3rd Read	Action	1st Read	Comm	2nd Read	Comm	3rd Read	Comm	inal S	Status Act #
<u>HB 174</u>		Holmes, Hanes, Meadows, Wadsworth, Fincher, Mooney, Wingo, Kitchens, Howard, Warren, Drummond, Paschal, Whorton, Sorrell, Wheeler, Brown (K) and Shaver		1/18/2022	W&ME												
HB 184	TX	Moore (M)	Taxation, sales and use tax on food phased out, exempt beginning September 1,	2/1/2022	W&ME									, ,			ļ
HB 198	TX	Wood (D)	Taxation, check-off contribution to State Park Division of the Department of Conservation and Natural Resources, Department of Mental Health or the Alabama Medicaid Agency, Sec. 40-18-140 am'd.	2/1/2022	SG												
HB 231	TX	Carns	Taxation, income tax, exclusion of enhanced federal child tax credits from American Rescue Plan Act from calculation of federal income tax deduction for tax year 2021, to provide an extension of the due date for certain taxpayers, Secs. 40-16-3.1, 40-18- 39.2 added.	2/2/2022	W&ME	2/9/2022	Read 2nd time; W&ME Offered 1st Amendment; pending 3rd reading										
HB 325	TX	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.	2/9/2022	SG												
SB 13	TX	Melson	Taxation, sales and use tax exemptions for bullion, bullion defined further, sales and use tax exemption extended, reporting requirements waived for certain recipients of tax exemption, Sec. 40-9-61, 40-23-4 am'd.	1/11/2022	F&TE												
<u>SB 18</u>	TX	Orr	Deferred compensation plans, portion of income exempt from income tax, Sec. 40- 18-19 am'd.	1/11/202	F&TE	1/18/2022	Read 2nd time; F&TE 1st Amendment Offered; Pending 3rd reading										
<u>SB 43</u>	TX	Jones	To propose an amendment to the Constitution of Alabama of 1901, as amended; to exempt sales of food from state sales and use taxes; and to amend Amendment 225 to the Constitution of Alabama of 1901, now appearing as Section 211.04 of the Official Recompilation of the Constitution of Alabama of 1901, as amended; limiting the amount of federal income taxes paid or accrued an individual income taxpayer can deduct.	1/11/2022	F&TE												
<u>SB 44</u>	тх	Jones	Relating to municipal occupational license taxes; to add Section 11-51-91.1 to the Code of Alabama 1975, to phase out any municipal occupational license tax based on an annual reduction in the tax until the tax would be repealed; to provide that any occupational license tax levied by any municipality would not apply to any person performing an occupation in the police jurisdiction of the municipality or on any property annexed into the municipality after January 1, 2021; and to prohibit a municipality from levying a new occupational license tax or increasing the rate of any existing municipal occupational license tax.	1/11/2022	GA												
SB 45	тх	Chambliss	Relating to the state income tax credit for the rehabilitation of qualified historic structures; to amend Section 409-F3.60 the Code of Alabama 1975, as amended by Act 2021-431, 2021 Regular Session to provide that tax allocation reservations granted to taxpayers for a certified historic residential structure shall not be excluded from receiving tax allocation reservations granted prior to enactment of Act 2021-431; and to provide for retroactive effect.	1/11/2022	F&TE												
<u>SB 57</u>	тх	Orr and Albritton	Relating to economic tax incentives; to amend Section 40-1-50, Code of Alabama 1975; to change the reporting date requirements of state agencies which administer economic tax incentives; to align committee schedules to review state agency reports; to establish sunset dates for tax incentive programs; to establish future sunset dates for extended tax incentive programs; and to provide required guidelines for all new incentive legislation.	1/11/2022	F&TE												
<u>SB 58</u>	TX, ASB	Chesteen	Relating to taxable property; to amend Section 40-3-26, Code of Alabama 1975, to authorize the county tax assessing official to represent the state in appeals when the taxable value of property is at issue.	1/11/2022	GA	1/18/2022	Read for 2nd time; Placed on Calendar	2/2/2022	3rd Reading Passed	2/3/2022	1st reading in House: SG						
SB 104	CV, TX	Givhan and Smitherman	Relating to business and nonprofit entities; to amend Section 10A-2A-6.04, Code of Alabama 1975, to revise the requirements for a corporation to issue or transfer fractional stock; and to prohibit a corporation from issuing a certificate representing scrip in bearer form.	1/18/2022	FR&ED	2/2/2022	Read 2nd time; Pending 3rd reading	2/8/2022	3rd reading passed	2/8/2022	1st reading in House: FS						
SB 128	TX	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.	2/1/2022	B&I												
SB 152	TX	Roberts	Taxation, income tax, exclusion of enhanced federal child tax credits from American Rescue Plan Act from calculation of federal income tax deduction for tax year 2021, to provide an extension of the due date for certain taxpayers, Secs. 40-16-3.1, 40-18- 39.2 added.	2/3/2022	W&ME	2/2/2022	Read 2nd time; pending 3rd reading	2/3/2022	3rd reading passed	2/3/2022	1st House reading: W&ME						
SB 155	TX	Stutts	Deferred compensation plans, portion of income exempt from income tax, Sec. 40- 18-19 am'd.	2/1/2022	F&TE									, —¬			
SB 192	TX	Weaver	Taxation, Preceptor Tax Incentive Program, established, income tax credit incentives provided for certain medical students	2/8/2022	F&TE									,			
SB 197	TX	Singleton	Taxation, tax credits, Alabama employers provided a tax credit for employees eligible under the federal Work Opportunity Tax Credit Program	2/8/2022	F&TE									1			