

2024 REGULAR SESSION LEGISLATIVE ISSUES GUIDE



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Taxation

HB-73 limits the annual increase in assessed value of real property to 3% for residential and agricultural property and 5% for businesses.

Sponsor: Rep. Phillip Pettus

Action Item: This could ultimately hamper your ability to fund schools and other essential services in your community. Costs to provide services, build facilities and purchase goods continue to rise, yet your revenues from ad valorem taxes to pay for these expenses would be capped. Call your House member and ask them to oppose HB-73.

SB-38 allows for businesses to deduct excise taxes from their gross receipts for the purpose of calculating business license taxes.

Sponsor: Sen. Gerald Allen

Action Item: The League testified in a Senate committee that it has identified \$2 billion of potential excise tax deductions from business licenses. Call your senator and ask them to oppose SB-38.

HB-51 exempts hearing aids and hearing instruments from the state and local sales tax. The League was able to amend HB-51 to allow local governments to opt in to the sales tax exemption. HB-51 was amended in committee and engrossed to the Senate, providing permissive local taxation authority.

Sponsor: Rep. Margie Wilcox

Action Item: Ask your senator to keep the League language allowing local government to opt in to the sales tax exemptions. It is important that local officials get to make the taxation decisions for their communities.

SB-62 exempts state and local sales and use tax for certain purchases of diapers, baby supplies, baby formula, maternity clothing, and menstrual hygiene products. This bill was amended in committee to allow local governments to opt in to this sales tax exemption. It was engrossed to the House, providing permissive local taxation authority.

Sponsor: Sen. Arthur Orr

Action Item: Ask your representative to keep the League language allowing local government to opt in to the sales tax exemptions. It is important that local officials get to make the taxation decisions for their communities.



Municipal Governance

HB-198 requires counties and municipalities that enforce residential building laws or codes, when adopting new codes or amending existing codes, to adopt or amend the codes in accordance with the minimum standards set by the Alabama Residential Building Code.

Sponsor: Rep. Chip Brown

Action Item: The League encourages its members to review and provide feedback.

HB-227 would update the 2010 Alabama Ethics Bill

- Would revise the crime of bribery and would add a new crime of using public office for pecuniary gain to the criminal code.
- Would repeal and replace the existing code of ethics and revise the duties and powers of the commission.
- Would maintain this process and provide a mechanism for the removal of the director of the commission.
- Would provide for five-year terms for the director, who may be reappointed subject to Senate confirmation.
- Would transfer all criminal violations to the criminal code and would authorize the commission to impose private warnings, public reprimands, civil penalties, and restitution for violations of the ethics code or Fair Campaign Practices Act.
- Would revise the revolving door provisions to allow certain public-to-public transfers in employment and would further provide for the scope of the revolving door restrictions.
- Would revise who must file a statement of economic interests and what information must be disclosed on a statement. This bill would also require the redaction of certain personal information on a statement from publication by the commission.
- Would authorize the attorney general to issue certain opinions and authorize certain public servants to request an opinion.

Sponsor: Rep. Matt Simpson

Action Item: The League encourages its members to review and provide feedback.



First Responders

HB-182 provides a method for the owner of a dwelling to request the removal of an unauthorized individual from the dwelling by providing a sworn affidavit to a law enforcement officer. This bill would also require a law enforcement officer to remove an unauthorized individual from a dwelling within 24 hours of receipt of a sworn affidavit.

Sponsor: Rep. Craig Lipscomb

Action Item: The League encourages its members to review and provide feedback.

HB-183 prohibits a municipality from transporting homeless individuals to another city or county within the state. Violation of this would be a class A misdemeanor.

Sponsor: Rep. Craig Lipscomb

Action Item: The League encourages its members to review and provide feedback.



Supported Legislation

HB-156 exempts a municipal candidate running for office from filing a statement designating his or her principal campaign committee and filing campaign finance reports unless and until the candidate receives contributions or makes expenditures greater than \$1,000 in the aggregate.

Sponsor: Rep. Chad Robertson

Talking Points: This legislation was brought to the League by the secretary of state's office to reduce the burden on municipal candidates who raised or spent a low threshold amount on their municipal campaign. HB-156 passed the House and will now go to the Senate.

HB-226 provides for the procedures for an aggrieved party to file an appeal of the final decision of a municipal zoning board of adjustment in the circuit court. Additionally, HB-226 requires a notice of appeal to be filed within 15 days after the final decision to the board and for an appeal to circuit court to be filed within 30 days after the final decision of the board. The League supports HB-226 and would like to thank the sponsor for bringing this bill.

Sponsor: Rep. Cynthia Almond

Talking Points: This bill clarifies the process of appealing a decision of a Zoning Board of Adjustment in the circuit court.

HB-185 allows a municipality to resume collection of license revenue and other taxes within the police jurisdiction if the municipality submits the annual report that the municipality has failed to previously submit.

Sponsor: Rep. Tim Wadsworth

Action Item: Call members of the House County and Municipal Government Committee and let him or her know that you support HB-185.

HB-257 and **HB-258** create a sales tax holiday on the first weekend in March and the first weekend in August on certain items for hunting and outdoor recreation. Municipalities could opt in to the sales tax holiday by passing a resolution at least 90 days prior to the holidays. These bills would raise the Simplified Sellers Use Tax (SSUT) rate by 1.5 cents to a total of 9.5 cents. All of the proceeds of the 1.5 additional cents would be split with municipalities getting 80% and counties receiving 20%. HB-257 would provide permissive local taxation authority.

Sponsors: Rep. Joe Lovvorn and Rep. Chris England

Action Item: Call members of the House Ways and Means Education Committee and let him or her know that you support HB-257 and HB-258.

From the Executive Director's Desk



Dear Members,

Welcome to Congressional City Conference! We hope that you will make the most of your time this week engaging with federal leaders and peers from around the country. We also look forward to seeing you at the rest of our events - a congressional reception on Monday evening and a plated breakfast with U.S. Sen. Tommy Tuberville and Sen. Katie Britt on Tuesday (both are pre-registered events).

While we are together, we want to take this opportunity to share with you some state legislation that we are monitoring and need your feedback on. Please use this legislative guide to talk about these issues and any others impacting your communities with your state lawmakers when you get home. On the horizon, we have our annual convention coming up on May 15-18. We are excited to host you in the Rocket City this year!

Online registration for the 2024 Convention
in Huntsville closes April 26.

Scan the QR to register and learn more!



I would like to also remind you to stay engaged by reading our weekly e-newsletter, *State House Advocate*, on Fridays during the legislative session. In it, our advocacy team will share the latest activity on the many proposals being considered by lawmakers. You can also go to almonline.org to view the SHA and other helpful links related to the session.

Lastly, this year, we have taken steps to increase our efficiency in delivering prudent legislative alerts by creating the "ALM Text Alert System." I encourage you to sign up for these texts **immediately**. These alerts will be critical to getting membership to take immediate action For or Against fast moving legislation. **Scan the QR code to learn how to opt in to this service!**



Thank you for your leadership and for taking an **active** role in our organization. By us ALL working together to advocate for our communities, we can provide citizens with the quality of life they desire while also recruiting and retaining economic investments in these communities we cherish.

Peace be with you,
Gregory D. Cochran, CAE
Executive Director, Alabama League of Municipalities

Contacts

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