

Alabama Society of Certified Public Accountants - 2023 Regular Session Bill Tracking List

Friday, May 19, 2023

Bill #	Title	Sponsor	Comm	Status	Subs Amds	Like Similar	Act #
HB4	Labor & Employment, microchipping of employees prohibited, criminal penalties provided	Chestnut	JUDY	H Concur Pend S 3rd R	HB4 SJUDY Sub HB4 HJUDY Engrossed Sub (Tabled) HB4 HJUDY Amd #01 (Tabled) HB4 HJUDY Amd #02 (Tabled)		
HB109	Alabama Credential Quality and Transparency Act and the Alabama Workforce Council Committee on Credential Quality and Transparency, Alabama Terminal on Linking and Analyzing Statistics (ATLAS) on Career Pathways Act, and Alabama College and Career Readiness Act established	Collins	ED	S 2nd R	HB109 SED Amd		
HB115	Relating to individual income taxes; to amend Section 40-18-5, Code of Alabama 1975, to phase-in a reduction in the top tax rate from five percent to four and ninety-five hundredths percent.	Garrett	F&TE	S 1st R	HB115 HW&ME Amd HB115 HW&ME Engrossed Sub	SB48	
HB120	Relating to sales and use tax; to establish the Alabama Broadband Investment Maximization Act; to amend Section 40-23-4, Code of Alabama 1975, to exempt the purchase of broadband equipment and supplies from sales and use tax.	Shedd	W&ME	H 1st R			
HB132	Relating to sales and use tax; to add a new Section 40-23-4.5, Code of Alabama 1975, to exclude products under Chapter 2A of Title 20 from the producer value added sales and use tax exemption.	Smith	F&TE	S 1st R		SB90	
HB175	Relating to income taxes; to provide a one-time rebate for the promotion of general welfare.	Garrett	W&ME	H 1st R		SB86	
HB190	Relating to rights and remedies of a purchaser of real estate sold at a tax sale; to amend Section 40-10-82 of the Code of Alabama 1975, to provide limitations of actions that may be brought in circuit court to resolve certain issues related to real estate sold for the payment of taxes and to limit the period of time for a land owner to file a motion to redeem real estate sold for the payment of taxes, to challenge the validity of a tax sale, or to pay a court ordered judgment and costs.	Wadsworth	JUDY	H 1st R	HB190 HJUDY Amd	SB172	
HB208	To enact the Pregnancy Resource Act; Relating to income tax; to provide a state income tax credit to individuals and businesses that make contributions to eligible charitable organizations that operate as a pregnancy center or residential maternity facility; and to specify the obligations of the Department of Revenue in implementing the act.	Kiel	F&TE	S 1st R	HB208 - Engrossed HB208 Kiel Amd	SB212	

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Bill #	Title	Sponsor	Comm	Status	Subs Amds	Like Similar	Act #
HB217	Relating to gross income; to amend Section 40-18-14, Code of Alabama 1975; to exclude hours worked above 40 in any given week from gross income.	Daniels	F&TE	S 1st R	HB217 HW&ME Amd HB217 HW&ME Engrossed Sub	SB137	
HB240	Relating to economic development; to add Section 40-18-379.1 to the Code of Alabama 1975, to require the Department of Commerce to publish certain information regarding economic development incentives awarded under the Alabama Jobs Act.	Almond	FRED	S 2nd R	HB240 SFRED Amd	SB151	
HB241	Relating to the Alabama Jobs Act and the Growing Alabama Act; to amend Sections 40-18-370, 40-18-372, 40-18-374, 40-18-375, 40-18-376, 40-18-376.1, 40-18-376.2, 40-18-376.3, 40-18-376.4, 40-18-377, 40-18-378, 40-18-382, 40-18-383, 40-18-417.1, 40-18-417.2, 40-18-417.3, 40-18-417.4, 40-18-417.7, and 40-9B-4.1, Code of Alabama 1975, to extend the Alabama Jobs Act sunset date to July 31, 2028; to increase the annualized cap on outstanding Alabama Jobs Act incentives by twenty-five million dollars each year for five years up to four hundred seventy-five million dollars; to increase the investment tax credit transfer time to provide that the first five years of the investment credit may be transferred by the incentivized company and applied by another person or company under the Alabama Jobs Act; to extend the Growing Alabama Act sunset date to July 31, 2028, to increase the annual cap on funding approved pursuant to the Growing Alabama Act to thirty-five million dollars; to remove certain programs from the Growing Alabama Act for the transfer to Innovate Alabama.	Garrett	F&TE	Enacted	ACT # 2023 - 34 HB241 - Enrolled HB241 - Engrossed HB241 Standridge Amd HB241 HW&ME Amd #01 HB241 HW&ME Amd #02 HB241 HW&ME Amd #03 HB241 HW&ME Sub HB241 HW&ME Engrossed Sub	SB164	2023 - 34
HB247	Relating to economic development; to amend Sections 41-10-802 and 41-10-822, Code of Alabama 1975, to provide for a name change for the Alabama Innovation Corporation and revise the residency requirements for certain grant recipients; to amend Section 41-10-805, Code of Alabama 1975, relating to the Board of Directors of the Alabama Innovation Corporation, to make conforming changes to accurately cite the Code of Alabama 1975; and to add a new Article 22, commencing with Section 41-10-840, to Chapter 10 of Title 41, Code of Alabama 1975, to reestablish the technology accelerator tax credit program and the underrepresented company tax credit program as the Innovating Alabama tax credit program; and to exempt working groups, task forces, and subcommittees of the Alabama Innovation Corporation from the Alabama Open Meetings Act.	Daniels	F&TE	Enacted	ACT # 2023 - 33 HB247 - Enrolled	SB152	2023 - 33

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Bill #	Title	Sponsor	Comm	Status	Subs Amds	Like Similar	Act #
HB250	Relating to sales taxes; to amend Section 40-23-1, as last amended by Acts 2022-199 and 2022-291, 2022 Regular Session, Code of Alabama 1975, Section 40-23-2, as last amended by Act 2022-346, 2022 Regular Session, Code of Alabama 1975, Section 40-23-60, as last amended by Act 2022-199, 2022 Regular Session, Code of Alabama 1975, and Section 40-23-61, Code of Alabama 1975; to define food" and begin phasing-out the state sales and use tax on food on September 1, 2023; to require certain growth targets in the Education Trust Fund for future sales tax reductions on food; to establish the sales and use tax rate on food for purposes of county and municipal sales and use taxes as the existing general or retail sales and use tax rate; and to authorize a county and municipality to reduce the sales and use tax rate or exempt food from local sales and use taxes. "	Garrett	W&ME	H 1st R			
HB257	Relating to economic development; to add Article 2D, commencing with Section 41-10-47.01, to Chapter 10 of Title 41, Code of Alabama 1975; to authorize the State Industrial Development Authority to make site assessment grants and site development grants to certain companies; to provide for the criteria that must be met for grant approval; to provide for changes to criteria based on economic conditions; to limit the funding that may be received by any site under the grant program; to create the Alabama Site Development Fund and provide for its management; to amend Section 41-10-27.2, Code of Alabama 1975, providing for an annual appropriation to the State Industrial Development Authority, to authorize the appropriation to be expended on the grant program created herein; and to exempt the State Industrial Development Authority and certain economic development organizations from certain state laws.	Garrett	FRED	S 2nd R	HB257 - Engrossed HB257 Lovvorn Amd HB257 HW&ME Amd #01 HB257 HW&ME Amd #02 HB257 HW&ME Engrossed Sub	SB165	
HB259	Relating to tax abatements; to specify that the method of determining fair market value of real or personal property by a tax abatement recipient appealing an ad valorem tax assessment in circuit court shall be the same method used by the county granting the tax abatement; and to exclude consideration of obsolescence in determining fair market valuation of real or personal property for the duration of an abatement.	Wilcox	SG	H 1st R			

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Bill #	Title	Sponsor	Comm	Status	Subs Amds	Like Similar	Act #
HB264	Relating to driver license suspensions; to provide for the suspension of an individual's driver license or driving privilege in certain circumstances.	Wadsworth	PS&HS	H 1st R		SB54 SB154	
HB267	Relating to the Alabama Business and Nonprofit Entity Code; to add Chapter 3A to Title 10A, Code of Alabama 1975, by revising the Alabama Nonprofit Corporation Law to reflect the national standards set by the Model Nonprofit Corporation Act of 2021 and the Delaware General Corporation Law; and to make conforming changes throughout the Alabama Business and Nonprofit Entity Code in order to effectuate the changes to the Alabama Nonprofit Corporation Law and conform with the other entities governed by the Alabama Business and Nonprofit Entity Code by amending Sections 10A-1-1.03, 10A-1-1.08, 10A-1-3.32, 10A-1-8.01, 10A-1-8.02, 10A-1-9.01, 10A-2A-1.40, 10A-2A-1.43, 10A-2A-1.51, 10A-2A-2.02, 10A-2A-2.06, 10A-2A-7.04, 10A-2A-7.20, 10A-2A-7.32, 10A-2A-8.10, 10A-2A-8.21, 10A-2A-8.22, 10A-2A-8.24, 10A-2A-10.06, 10A-2A-10.07, 10A-2A-10.08, 10A-2A-11.02, 10A-2A-11.06, 10A-2A-12.02, and 10A-2A-14.13, Code of Alabama 1975; adding Sections 10A-2A-10.00 and 10A-2A-10.10 to the Code of Alabama 1975; and amending Sections 10A-5A-2.03, 10A-5A-10.07, 10A-8A-9.08, 10A-9A-2.02, and 10A-9A-10.08, Code of Alabama 1975.	Wadsworth	JUDY	H 2nd R	HB267 HJUDY Amd HB267 HJUDY Engrossed Sub	SB245	
HB273	Relating to income taxes; to amend Section 40-18-15.3, Code of Alabama 1975, to revise the qualifications for employees and employers to receive the income tax deduction for health insurance premiums paid.	Kiel	F&TE	S 1st R	HB273 HW&ME Amd HB273 HW&ME Engrossed Sub	SB102	
HB280	Relating to the Military Family Jobs Opportunity Act; to amend Section 31-1-6, Code of Alabama 1975, as amended by Act 2022-92, 2022 Regular Session, to extend professional license reciprocity to spouses of United States Department of Defense civil servants; and to make nonsubstantive conforming changes to the law.	Rigsby	---	Indef Postponed Sub for SB37	HB280 Rigsby Amd		
HB298	Relating to consumer protection; to require certain manufacturers of Internet-enabled devices to activate existing filters to restrict access to certain material; to provide for a cause of action; to provide civil penalties.	Sells	FRED	S 1st R	HB298 - Engrossed HB298 Sells Amd HB298 Robbins Sub (Tabled)		
HB324	Relating to vaccinations; to prohibit an employer, a place of public accommodation, and an occupational licensing board from discriminating based on immunization status.	Yarbrough	HLTH	H 1st R			

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Bill #	Title	Sponsor	Comm	Status	Subs Amds	Like Similar	Act #
HB331	Relating to employment, to amend Section 25-1-30, Code of Alabama 1975, to prohibit an employer from requesting the wage history of a prospective employee except under certain circumstances.	Clarke	C&SB	H 1st R			
HB338	Relating to public contracts; to provide circumstances under which a conflict of interest exists in the procurement of a public contract; to provide criminal penalties for a violation; 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 Section 111.05 of the Constitution of Alabama of 2022.	Lipscomb	E&CF	H 2nd R	HB338 HE&CF Amd HB338 HE&CF Engrossed Sub		
HB343	Relating to sales tax; to amend Section 40-23-4, as amended by Acts 2022-291, 2022-293, and 2022-373, 2022 Regular Session, Code of Alabama 1975, to revise the sales tax exemption for certain aircraft parts, components, and systems; to remove the provisions regarding military and transport aircraft; and to remove the provision that aircraft must be registered in another state.	Chestnut	W&ME	H 1st R			

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Bill #	Title	Sponsor	Comm	Status	Subs Amds	Like Similar	Act #
HB348	Relating to the Uniform Commercial Code; to add Article 12 to the Uniform Commercial Code to govern the property rights of certain intangible digital assets (controllable electronic records), including electronic rights to payment, to provide for a manner to establish the transfer and control of those assets, to provide a mechanism for evidencing certain rights of payment, and to adopt special rules with regard to the payment obligations and conditions of discharge of account debtors on controllable accounts and controllable payment intangibles; to amend Sections 7-1- 201, 7-1-204, 7-1-301, 7-1-306, 7-2-102, 7-2-106, 7-2-201, 7-2-202, 7-2-203, 7-2-205, 7-2-209, 7-2A-102, 7-2A-103, 7-2A-107, 7-2A-201, 7-2A-202, 7-2A-203, 7-2A-205, 7-2A-208, 7-3-104, 7-3-105, 7-3-401, 7-3-604, 7-4A-103, 7-4A-201, 7-4A-202, 7-4A-203, 7-4A-207, 7-4A-208, 7-4A-210, 7-4A-211, 7-4A-305, 7-5-104, 7-5-116, 7-7-102, 7-7-106, 7-8-102, 7-8-103, 7-8-106, 7-8-110, 7-8-303, 7-9A-102, 7-9A-104, 7-9A-105, 7-9A-203, 7-9A-204, 7-9A-207, 7-9A-208, 7-9A-209, 7-9A-210, 7-9A-301, 7-9A-304, 7-9A-305, 7-9A-310, 7-9A-312, 7-9A-313, 7-9A-314, 7-9A316, 7-9A-317, 7-9A-323, 7-9A-324, 7-9A-330, 7-9A-331, 7-9A-332, 7-9A-334, 7-9A-341, 7-9A-404, 7-9A-406, 7-9A-408, 7-9A-509, 7-9A-513, 7-9A-601, 7-9A-605, 7-9A-608, 7-9A-611, 7-9A-613, 7-9A-614, 7-9A-615, 7-9A-616,7-9A-619, 7-9A-620, 7-9A-621, 7-9A-624, and 7-9A-628, Code of Alabama 1975, and to add Sections 7-9A-107A,7-9A-107B, 7-9A-306A, 7-9A-306B, 7-9A-314A, and 7-9A-326A to the Code of Alabama 1975, to provide asubstantial revision to the Uniform Commercial Code in conformity with a substantial portion of the Uniform Commercial Code Amendments (2022), to clarify the meaning of the term chattel paper and other definitions, to define and provide for hybrid transactions, and to provide extensive amendments to the Uniform Commercial Code providing for the perfection of security interests in controllable electronic records, documents of title, chattel paper, and other assets; and to add Article 12A to the Uniform Commercial Code to provide transitional provisions for the Uniform Commercial Code Amendments (2022).	Faulkner	JUDY	S 1st R	HB348 HJUDY Amd HB348 HJUDY Engrossed Sub		
HB368	Relating to child care and workforce development; to establish the employer tax credit and child care provider tax credit; to make legislative findings.	Daniels	W&ME	H 1st R			SB273

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Bill #	Title	Sponsor	Comm	Status	Subs Amds	Like Similar	Act #
HB378	Relating to environmental protection; to amend Sections 22-30E-2, 22-30E-3, 22-30E-4, 22-30E-5, 22-30E-9, and 35-19-4, Code of Alabama 1975, to provide potentially responsible parties with limitations of liability with respect to a brownfield site; to create the Brownfield Remediation Reserve Fund; to add Sections 22-30E-14, 22-30E-15, and 22-30E-16 to the Code of Alabama 1975, to provide for the creation of brownfield redevelopment districts; and to make nonsubstantive, technical revisions to update the existing code language to current style	Brown	FRED	S 2nd R	HB378 - Engrossed HB378 HED&T Sub	SB314	
HB439	Relating to the Growing Alabama Credit; to add Section 40-18-417.8 to the Code of Alabama 1975; to provide for the allocation of the credit from a parent or holding company to a subsidiary provided the donation is ultimately paid by the subsidiary.	Faulkner	F&TE	S 2nd R	HB439 HW&ME Amd HB439 HW&ME Engrossed Sub		
HB443	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.	Garrett	W&ME	H 2nd R	HB443 HW&ME Amd Drummond HB443 HW&ME Eng Sub		
HB466	Relating to municipalities; to amend Section 11-51-90.1, Code of Alabama 1975, relating to the municipal business license tax; to specify that the definition of gross receipts does not include any excise tax imposed by the federal, state, and local governments.	Blackshear	W&ME	H 1st R		SB169	

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Bill #	Title	Sponsor	Comm	Status	Subs Amds	Like Similar	Act #
HB479	Relating to sales taxes; to amend Section 40-23-1, as last amended by Acts 2022-199 and 2022-291, 2022 Regular Session, Code of Alabama 1975, Section 40-23-2, as last amended by Act 2022-346, 2022 Regular Session, Code of Alabama 1975, Section 40-23-60, as last amended by Act 2022-199, 2022 Regular Session, Code of Alabama 1975, and Section 40-23-61, Code of Alabama 1975, to define "food" and begin reducing the state sales and use tax on food on September 1, 2023; to require certain growth targets in the Education Trust Fund for future sales tax reductions on food; to establish the sales and use tax rate on food for purposes of county and municipal sales and use taxes as the existing general or retail sales and use tax rate; and to authorize a county and municipality to reduce the sales and use tax rate or exempt food from local sales and use taxes.	Garrett	W&ME	H 1st R			
HB497	Relating to workers' compensation; to amend Section 25-5-11, Code of Alabama 1975, to further provide for the employer's right of subrogation against uninsured and underinsured motorist insurance; and to specify that in a settlement of claims against a third party, the employer's share of the employee's attorney fees does not include costs or expenses.	Kirkland	C&SB	H 1st R			
Bill #	Title	Sponsor	Comm	Status	Subs Amds	Like Similar	Act #
SB24	Relating to construction contracts; to provide regulations for indemnification agreements in certain construction contracts.	Albritton	JUDY	S 1st R			
SB37	Relating to the Military Family Jobs Opportunity Act; to amend Section 31-1-6, Code of Alabama 1975, as amended by Act 2022-92, 2022 Regular Session, to extend professional license reciprocity to spouses of United States Department of Defense civil servants; and to make nonsubstantive conforming changes to the law.	Givhan	M&VA	Enacted	ACT # 2023 - 200 SB37 - Enrolled SB37 - Engrossed SB37 Givhan Sub		2023 - 200
SB43	Relating to tax credits; to provide a tax credit to Alabama employers for employees eligible under the federal Work Opportunity Tax Credit Program; and to allow for the adoption of rules. ¶	Singleton	F&TE	S 1st R			
SB48	Relating to individual income taxes; to amend Section 40-18-5, Code of Alabama 1975, to phase-in a reduction in the top tax rate from five percent to four and ninety-five hundredths percent.	Orr	F&TE	S 2nd R	SB48 SF&TE Amd		HB115

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Bill #	Title	Sponsor	Comm	Status	Subs Amds	Like Similar	Act #
SB51	Relating to occupational licensing boards; to amend Section 41-9A-2, Code of Alabama 1975; to require an occupational licensing board to determine whether an individual's criminal conviction disqualifies him or her from obtaining an occupational license in certain circumstances; to add Section 41-9A-2.1 to the Code of Alabama 1975, to prohibit an occupational licensing board from using certain terms in rulemaking as reasons for disqualification from licensure and to limit the circumstances under which an occupational licensing board may consider an individual's criminal record when determining if the individual qualifies for licensure; to repeal Chapter 26 of Title 15, Code of Alabama 1975, relating to orders of limited relief; and to require occupational licensing boards to include certain information on official websites.	Smitherman	JUDY	S 1st R			
SB54	Relating to driver license suspensions; to provide for the suspension of an individual's driver license or driving privilege in certain circumstances.	Coleman	JUDY	S 1st R			SB154 HB264
SB86	Relating to income taxes; to provide a one-time rebate for the promotion of general welfare.	Orr	W&ME	H 1st R	SB86 - Engrossed SB86 SF&TE Sub		HB175
SB90	Relating to sales and use tax; to add a new Section 40-23-4.5, Code of Alabama 1975, to exclude products under Chapter 2A of Title 20 from the producer value added sales and use tax exemption.	Livingston	W&ME	H 2nd R			HB132
SB102	Relating to income taxes; to amend Section 40-18-15.3, Code of Alabama 1975, to revise the qualifications for employees and employers to receive the income tax deduction for health insurance premiums paid.	Orr	F&TE	S 1st R			HB273
SB116	Relating to sales and use taxes; to amend Section 40-23-5, Code of Alabama 1975, to exempt The Mike Slive Foundation from payment of state, county, and municipal sales and use taxes.	Waggoner	F&TE	S 1st R			
SB137	Relating to gross income; to amend Section 40-18-14, Code of Alabama 1975; to exclude hours worked above 40 in any given week from gross income.	Givhan	F&TE	S 1st R			HB217

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Bill #	Title	Sponsor	Comm	Status	Subs Amds	Like Similar	Act #
SB151	Relating to economic development; to add Section 40-18-379.1 to the Code of Alabama 1975, to require the Department of Commerce to publish certain information regarding economic development incentives awarded under the Alabama Jobs Act.	Gudger	W&ME	Enacted	ACT # 2023 - 36 SB151 - Enrolled SB151 Almond Amd SB151 HW&ME Amd SB151 HW&ME Engrossed Sub SB151 - Engrossed SB151 Chambliss Amd SB151 SFRED Amd (Tabled)	HB240	2023 - 36
SB152	Relating to economic development; to amend Sections 41-10-802 and 41-10-822, Code of Alabama 1975, to provide for a name change for the Alabama Innovation Corporation and revise the residency requirements for certain grant recipients; to amend Section 41-10-805, Code of Alabama 1975, relating to the Board of Directors of the Alabama Innovation Corporation, to make conforming changes to accurately cite the Code of Alabama 1975; and to add a new Article 22, commencing with Section 41-10-840, to Chapter 10 of Title 41, Code of Alabama 1975, to reestablish the technology accelerator tax credit program and the underrepresented company tax credit program as the Innovating Alabama tax credit program; and to exempt working groups, task forces, and subcommittees of the Alabama Innovation Corporation from the Alabama Open Meetings Act.	Singleton	F&TE	S 1st R		HB247	
SB154	Relating to driver license suspensions; to provide for the suspension of an individual's driver license or driving privilege in certain circumstances.	Barfoot	PS&HS	S Concurs	SB154 Wadsworth Amd SB154 HPS&HS Amd SB154 HPS&HS Engrossed Sub SB154 - Engrossed SB154 SJUDY Amd	SB54 HB264	
SB156	To add Chapter 9B to Title 41, Code of Alabama 1975, to establish the Occupational Licensing Boards Division in the office of the Secretary of State; to provide that the division is responsible for the oversight and regulation of certain occupational licensing boards; to provide for the appointment of an executive director, deputy directors, and the employment of staff, including investigators; to provide standards for determining fees; to provide for the appointment of members and the reimbursement of their expenses; to provide uniformity in the collection of fees and the deposit of monies received into the State General Fund.	Elliott	C&MG	S 2nd R	SB156 SC&MG Amd		

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Bill #	Title	Sponsor	Comm	Status	Subs Amds	Like Similar	Act #
SB164	Relating to the Alabama Jobs Act and the Growing Alabama Act; to amend Sections 40-18-370, 40-18-372, 40-18-374, 40-18-375, 40-18-376, 40-18-376.1, 40-18-376.2, 40-18-376.3, 40-18-376.4, 40-18-377, 40-18-378, 40-18-382, 40-18-383, 40-18-417.1, 40-18-417.2, 40-18-417.3, 40-18-417.4, 40-18-417.7, and 40-9B-4.1, Code of Alabama 1975, to extend the Alabama Jobs Act sunset date to July 31, 2028; to increase the annualized cap on outstanding Alabama Jobs Act incentives by twenty-five million dollars each year for five years up to four hundred seventy-five million dollars; to increase the investment tax credit transfer time to provide that the first five years of the investment credit may be transferred by the incentivized company and applied by another person or company under the Alabama Jobs Act; to extend the Growing Alabama Act sunset date to July 31, 2028, to increase the annual cap on funding approved pursuant to the Growing Alabama Act to thirty-five million dollars; to remove certain programs from the Growing Alabama Act for the transfer to Innovate Alabama.	Reed	F&TE	S 1st R		HB241	
SB165	Relating to economic development; to add Article 2D, commencing with Section 41-10-47.01, to Chapter 10 of Title 41, Code of Alabama 1975; to authorize the State Industrial Development Authority to make site assessment grants and site development grants to certain companies; to provide for the criteria that must be met for grant approval; to provide for changes to criteria based on economic conditions; to limit the funding that may be received by any site under the grant program; to create the Alabama Site Development Fund and provide for its management; to amend Section 41-10-27.2, Code of Alabama 1975, providing for an annual appropriation to the State Industrial Development Authority, to authorize the appropriation to be expended on the grant program created herein; and to exempt the State Industrial Development Authority and certain economic development organizations from certain state laws.	Orr	W&ME	Enacted	ACT # 2023 - 35 SB165 - Enrolled SB165 - Engrossed SB165 Orr Amd SB165 SFRED Amd	HB257	2023 - 35
SB166	Relating to municipalities; to add a new Article 3, commencing with Section 11-54B-80 to Title 11, Chapter 54B, Code of Alabama 1975, to provide that Class 3 municipalities may establish self-help business improvement districts.	Givhan	ED&T	Act Requested	SB166 - Enrolled SB166 - Engrossed SB166 Givhan Amd	HB318	

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SB169	Relating to municipalities; to amend Section 11-51-90.1, Code of Alabama 1975, relating to the municipal business license tax; to specify that the definition of gross receipts does not include any excise tax imposed by the federal, state, and local governments.	Allen	C&MG	H 2nd R	SB169 HC&MG Amd Wood	HB466	
SB172	Relating to rights and remedies of a purchaser of real estate sold at a tax sale; to amend Section 40-10-82 of the Code of Alabama 1975, to provide limitations of actions that may be brought in circuit court to resolve certain issues related to real estate sold for the payment of taxes and to limit the period of time for a land owner to file a motion to redeem real estate sold for the payment of taxes, to challenge the validity of a tax sale, or to pay a court ordered judgment and costs.	Givhan	FRED	S 1st R		HB190	
SB177	Relating to sales taxes; to amend Section 40-23-1, as last amended by Acts 2022-199 and 2022-291, 2022 Regular Session, Code of Alabama 1975, Section 40-23-2, as last amended by Act 2022-346, 2022 Regular Session, Code of Alabama 1975, Section 40-23-60, as last amended by Act 2022-199, 2022 Regular Session, Code of Alabama 1975, and Section 40-23-61, Code of Alabama 1975; to define "food" and begin phasing-out the state sales and use tax on food on September 1, 2023; to require certain growth targets in the Education Trust Fund for future sales tax reductions on food; to establish the sales and use tax rate on food for purposes of county and municipal sales and use taxes as the existing general or retail sales and use tax rate; and to authorize a county and municipality to reduce the sales and use tax rate or exempt food from local sales and use taxes.	Orr	F&TE	S 1st R		SB257	
SB205	Relating to the Alabama Transportation Infrastructure Bank; to amend Sections 23-7-2 and 23-7-15, Code of Alabama 1975, to include additional entities, including tax increment districts, Alabama improvement districts, and cooperative improvement districts, as government units that may receive loans or financial assistance from the bank; to reduce the minimum project cost to be eligible for assistance from the bank; and to further provide for the bank's annual reporting requirements.	Orr	W&MGF	H 2nd R	SB205 - Engrossed SB205 Orr Amd		

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Friday, May 19, 2023

Bill #	Title	Sponsor	Comm	Status	Subs Amds	Like Similar	Act #
SB245	Relating to the Alabama Business and Nonprofit Entity Code; to add Chapter 3A to Title 10A, Code of Alabama 1975, by revising the Alabama Nonprofit Corporation Law to reflect the national standards set by the Model Nonprofit Corporation Act of 2021 and the Delaware General Corporation Law; and to make conforming changes throughout the Alabama Business and Nonprofit Entity Code in order to effectuate the changes to the Alabama Nonprofit Corporation Law and conform with the other entities governed by the Alabama Business and Nonprofit Entity Code by amending Sections 10A-1-1.03, 10A-1-1.08, 10A-1-3.32, 10A-1-8.01, 10A-1-8.02, 10A-1-9.01, 10A-2A-1.40, 10A-2A-1.43, 10A-2A-1.51, 10A-2A-2.02, 10A-2A-2.06, 10A-2A-7.04, 10A-2A-7.20, 10A-2A-7.32, 10A-2A-8.10, 10A-2A-8.21, 10A-2A-8.22, 10A-2A-8.24, 10A-2A-10.06, 10A-2A-10.07, 10A-2A-10.08, 10A-2A-11.02, 10A-2A-11.06, 10A-2A-12.02, and 10A-2A-14.13, Code of Alabama 1975; adding Sections 10A-2A-10.00 and 10A-2A-10.10 to the Code of Alabama 1975; and amending Sections 10A-5A-2.03, 10A-5A-10.07, 10A-8A-9.08, 10A-9A-2.02, and 10A-9A-10.08, Code of Alabama 1975.	Givhan	JUDY	S 2nd R	SB245 SJUDY Amd	HB267	
SB257	Relating to sales taxes; to amend Section 40-23-1, as last amended by Acts 2022-199 and 2022-291, 2022 Regular Session, Code of Alabama 1975, Section 40-23-2, as last amended by Act 2022-346, 2022 Regular Session, Code of Alabama 1975, Section 40-23-60, as last amended by Act 2022-199, 2022 Regular Session, Code of Alabama 1975, and Section 40-23-61, Code of Alabama 1975; to define "food" and begin phasing-out the state sales and use tax on food on September 1, 2023; to require certain growth targets in the Education Trust Fund for future sales tax reductions on food; to establish the sales and use tax rate on food for purposes of county and municipal sales and use taxes as the existing general or retail sales and use tax rate; and to authorize a county and municipality to reduce the sales and use tax rate or exempt food from local sales and use taxes.	Jones	F&TE	S 1st R		SB177	

Alabama Society of Certified Public Accountants - 2023 Regular Session Bill Tracking List

Friday, May 19, 2023

Bill #	Title	Sponsor	Comm	Status	Subs Amds	Like Similar	Act #
SB261	Relating to public contracts; to prohibit governmental entities from entering into certain contracts with companies that boycott businesses because the business engages in certain sectors or does not meet certain environmental or corporate governance standards or does not facilitate certain activities; to provide that no company in the state shall be required, nor penalized for declining to engage in economic boycotts or other actions that further social, political, or ideological interests; to require the Attorney General to take actions to prevent federal laws or actions from penalizing, inflicting harm on, limiting commercial relations with, or changing or limiting the activities of companies or residents of the state based on the furtherance of economic boycott criteria; and to authorize the Attorney General to investigate and enforce this act; and to provide definitions.	Roberts	FRED	S 3rd R	SB261 Singleton Amd SB261 SFRED Sub		
SB273	Relating to child care and workforce development; to establish the employer tax credit and child care provider tax credit; to make legislative findings.	Gudger	F&TE	S 1st R		HB368	
SB289	Relating to political action committees; to amend Section 17-5-15, Code of Alabama 1975, to permit PACs to make contributions to political parties in certain circumstances.	Givhan	E&CF	H 1st R			
SB299	Relating to economic tax incentives; 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.	Orr	F&TE	S 3rd R	SB299 Orr Sub SB299 SF&TE Amd (Tabled)		
SB314	Relating to environmental protection; to amend Sections 22-30E-2, 22-30E-3, 22-30E-4, 22-30E-5, 22-30E-9, and 35-19-4, Code of Alabama 1975, to provide potentially responsible parties with limitations of liability with respect to a brownfield site; to create the Brownfield Remediation Reserve Fund; to add Sections 22-30E-14, 22-30E-15, and 22-30E-16 to the Code of Alabama 1975, to provide for the creation of brownfield redevelopment districts; and to make nonsubstantive, technical revisions to update the existing code language to current style	Smitherman	FRED	S 2nd R		HB378	