

Selected New Laws with Effective Date of January 1, 2017

Compiled from the ACCA Final Legislative Report, 2016 Regular Session

- Act 2016-306 (HB 332 by Rep. Jones) – **Abolishment of Common Law Marriage** This new law abolishes common law marriages in Alabama effective January 1, 2017. The state will still recognize common law marriages entered into before that date. Counties should take note of this change, as it could affect some county employees' family coverage health insurance plans. The law takes effect on January 1, 2017.
- Act 2016-406 (SB 335 by Sen. Sanford) – **Private Audit and Collecting Firms** This act makes several technical changes to the law authorizing counties and municipalities to contract with a private auditing and collecting firm for the administration of local tax collection and enforcement, including requiring that a copy of the contract with the municipality or county be provided at first contact with a taxpayer, requiring that a final assessment or forced collection action based upon an audit conducted by a private firm be signed by a public official or designated employee of the county or municipality, and requires a municipality or county that has opted-out of the Alabama Tax Tribunal to utilize an independent hearing or appeals officer not affiliated with the private firm to conduct any administrative hearings required. The act also requires training on customer relations and professional courtesy and the creation of a hotline for taxpayer complaints related to audits from private firms. This act takes effect on January 1, 2017.
- Act 2016-339 (HB 94 by Rep. Baker) – **Tag Fee Exemption for Disabled Veterans** This law allows a disabled veteran to obtain any license plate from the distinctive or personalized license plate category, including the disabled veteran plate, by paying a reduced registration fee of five dollars. The veteran will be required to pay any additional fee required for the distinctive or personalized license plate category. This law takes effect on January 1, 2017.
- Act 2016-408 (SB 163 by Sen. Dial) – **Distinctive Tags for State Parks** This act provides for a distinctive license plate for state parks with all proceeds from the additional fee to be distributed to the Department of Conservation and Natural Resources for the use and benefit of the state park system. Additionally, the act makes changes to the requirements for payment of additional fees for other distinctive tags such as helping school tags and tags for retired and disabled veterans. The distinctive plate for state parks shall take effect on January 1, 2017, and the other provisions of the act shall take effect on August 1, 2016.

