Senate Passes Toyota Mazda Bill
On Tuesday, the full senate voted to pass SB 98, a bill that allows counties to abate so-called rollback ad valorem taxes if the property is converted to commercial use for a large economic development project. The original bill required the project to result in at least $100 million of capital expenditures to be eligible for the abatements, but was amended on the senate floor to reduce the requirement to $50 million in capital expenditures.

Senate Passes Racial Profiling Bill
The Senate voted unanimously to pass a bill Tuesday that would require local police departments, county sheriffs and ALEA to file reports with the Attorney General’s Office tracking the race, ethnicity, color, gender, and age of motorists stopped by law enforcement and of the officer who performed the stop. In the event an agency does not comply with the reporting requirements or the collected data shows a problem at the agency, the AG’s Office would then have the discretion to recommend or order the withholding of funds from that agency until racial profiling training is completed. Agencies would also be required to implement policies that prohibit traffic stops based on the motorist’s race, ethnicity, color, gender, age, or sexual orientation. The same bill passed the Senate last year but stalled in the House.

Senate Passes Marriage License Bill
The requirement for a marriage license and formal marriage ceremony would be abolished under a bill passed Tuesday by a 19-1 Senate vote. Under current law, probate judges are required to issue marriage licenses, and an authorized individual must perform a formal ceremony to solemnize the marriage within 30 days of issuance. If the bill becomes law, individuals wishing to marry would need only to submit a signed affidavit with corresponding documentation.

Transportation Network Company Bill Passes Committee
A bill that would set statewide regulations for ride-hailing services passed the Senate Committee on Tourism and Marketing by a 6-1 vote on Thursday. Companies such as Uber and Lyft have thus far had to work on a city-by-city basis across the state. By taking transportation network company (TNC) regulations to the state level, SB 143 could result in such companies going statewide. TNCs would need to obtain a permit from the Public Service Commission and would be required to conduct background and driving history checks on their drivers. A one percent fee on each fare would be collected by the state and remitted back to the municipalities where the ride originated. Currently, Alabama is one of only six states that lack statewide regulations for TNCs.

Online Sales Tax Debate Ongoing
The Senate Finance and Taxation General Fund Committee discussed possible changes Thursday to the state’s program for taxing certain online sales. Alabama’s Simplified Sellers Use Tax (SSUT) allows online sellers with no physical stores in the state to voluntarily collect an eight percent use tax on sales to Alabama consumers, which paves a way for state and local governments to collect tax dollars that would otherwise be unavailable. SB 130 would allow companies that acquire a physical nexus in the state by purchasing another company to continue voluntarily participating in the SSUT program. While the bill specifies that the SSUT cannot be applied to sales of any products purchased or delivered from any retail location in the state, some cities are concerned that the bill could allow greater flexibility for more retailers to join the program and thereby pay city taxes at a reduced rate. The committee did not take a vote on the bill.

**Legislative Tracking Report**

**AL - HB173** Ad valorem taxes, co. commission authorized to reduce for projects under Ala. Jobs Act, Sec. 40-7-25.4 added
Last Action: Read for the first time and referred to the House of Representatives committee on Economic Development and Tourism (January 11, 2018)
Primary Sponsor: Representative Danny Crawford (R)

**AL - SB98** Ad valorem taxes, co. commission authorized to reduce for projects under Ala. Jobs Act, Sec. 40-7-25.4 added
Last Action: Read for the first time and referred to the House of Representatives committee on Economic Development and Tourism (January 18, 2018)
Primary Sponsor: Senator Arthur Orr (R)

**AL - SB187** Tax credits, exemptions, deductions, enacted in 2019 Reg. Sess., or thereafter, expiration within seven years from effective date, const. amend.
Last Action: Read for the first time and referred to the Senate committee on Fiscal Responsibility and Economic Development (January 16, 2018)
Primary Sponsor: Senator Bill Hightower (R)