



Alabama House Republican Caucus 2014 Legislative Agenda

In the fourth and final year of the quadrennium, Alabama House Republicans are continuing to promote fundamental reforms, constitutional rights protections, and pro-business, job growth initiatives that will continue to move Alabama forward. The “Commonsense Conservative” agenda reflects the conservative beliefs and commonsense reforms that Republicans embrace.

Small Business Tax Relief Act - Rep. Barry Moore (R- Enterprise)

Unlike the federal government who continues to increase the burden on small businesses through programs like Obamacare, Alabama House Republicans are focused on **providing needed tax relief to job creators**. Currently, when Alabama small business owners make sales tax payments, they are required to front the money based on an educated guess of the amount. The Small Business Tax Relief Act will raise the threshold for making these estimated payments from \$1,000 to \$2,500 per month. This could **provide approximately 6,000 Alabama small business owners with an immediate, one-time tax cut** of up to \$2,500 and will **inject approximately \$4.6 million into the Alabama economy**.

Business Tax Streamlining Act – Rep. Greg Wren (R- Montgomery)

Businesses are the lifeblood of the Alabama economy. Instead of supporting these important corporate citizens, the federal government continues to add more and more burdensome regulations and red tape to their plates. Thankfully, House Republicans understand that our economy improves when compliance with tax policy is made easier, not harder, on businesses. This streamlining bill will simplify the process for filing business personal property taxes and **save Alabama businesses both the money and the hassle** that come with reporting these taxes. The bill will create a **new online tax filing system** that provides a one-stop-shop for filing these taxes and will also **allow businesses claiming \$10,000 or less in business personal property tax to file a short form that does not require them to itemize their property**.

Tax Elimination Act – Rep. Jim Patterson (R- Meridianville)

President Obama and the overreaching and ever-expanding federal government continue to increase the tax burden on Americans across the country. Fortunately, Alabama citizens have a pro-business Legislature that has **refused to raise taxes, even during tough economic times**. In fact, working with Governor Bentley and his Department of Revenue, **House Republicans are actually proposing to eliminate taxes** through the Tax Elimination Act. Under the Tax Elimination Act, House Republicans will give authority to the Alabama Department of Revenue to **suspend taxes and fees when the cost of collecting the tax exceeds the amount of revenue the tax brings in**.

Taxpayers' Bill of Rights – Rep. Paul DeMarco (R- Homewood)

Under current law, the Alabama Taxpayers' Bill of Rights governs the administrative procedures of the Department of Revenue and local governments relating to taxpayers' rights and responsibilities including refunds, penalties, assessments, and appeals. This means that the Department of Revenue is judge, jury, and executioner when it comes to the tax assessment appeals process. The Taxpayers' Bill of Rights will **ensure that all taxpayers are treated fairly**

through an independent process for hearing tax appeals and more taxpayer-friendly procedures. Similar bills have overwhelmingly passed the Alabama House over the last three years, and given its importance, House Republicans are making it priority in making it a part of the 2014 Legislative Agenda.

Alabama Taxpayer Audit Protection Act – Rep. Wayne Johnson (R- Ryland)

It's no secret that the Obama Administration and its Internal Revenue Service has targeted certain non-profit groups merely because of the message that those groups have sought to actively promote. While Congress must take steps under federal law to prevent such discrimination in the future, Alabama House Republicans can take action to ensure that this never happens on the state level. With the Alabama Taxpayer Audit Protection Act, House Republicans will **ensure that Alabamians never have to worry about their state government threatening them for their political views.**

The Healthcare Rights of Conscience Act - Rep. Becky Nordgren (R- Gadsden)

House Republicans believe that every health care professional has a right to practice medicine with a sound mind and without the threat of adverse employment action for decisions of conscience. The Healthcare Rights of Conscience Act states that **Alabama health care workers cannot be forced to provide a service that violates his or her conscience,** specifically services relating to abortion, human cloning, human embryonic stem cell research, and sterilization.

Adoption Tax Credit – Rep. Paul Lee (R-Dothan)

Thanks to important adoption legislation sponsored passed by the Republican legislature, we have seen a record number of adoptions in Alabama over the last few years. House Republicans will continue to focus on finding new ways to encourage adoptions, providing even more Alabama children with a permanent, loving home. This legislation will **give Alabama residents who adopt an Alabama child either through private adoption or through the state foster care system a one-time \$1,000 income tax credit** which would apply in the tax year in which the adoption was finalized.

Revolving Door Act – Rep. Ken Johnson (R- Moulton)

Alabama House Republicans have made it very clear that **providing an accountable and transparent government is a top priority.** To ensure that Alabama ethics laws remain some of the strongest in the country, it is imperative to continue looking for ways to improve. In that vein, Alabama Senate President Pro-Tem Del Marsh has proposed legislation that **bans former legislators from lobbying either house of the legislature for two years after leaving office.** House Republicans strongly support this bill because it is a necessary step towards eliminating this “revolving door” issue.

Statutory Immunity for Teachers and State Employees – Rep. Mike Jones (R- Andalusia)

State employees, officials, and education workers will **receive clear cut and codified immunity from being sued while acting in their official capacity** with passage of the Statutory Immunity for Teachers and State Employees Act. By codifying these immunity provisions in statute, House Republicans can reinforce the immunity provided by the Constitution and ensure that these provisions are consistently applied by the courts to all state officers, employees, and education employees.