



## FISCAL NOTE

### House Bill 445

Committee: Finance and Taxation Education      Sponsor: Representative Danny Garrett

Analyst: Jennifer Farish

Date: 05/30/2023

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**House Bill 445** as passed the House of Representatives would limit tax rebates provided in the Sweet Home Alabama Tourism Investment Act to certified tourism destination projects placed into service after the effective date of this bill. This bill would also remove the five-year carryforward provision for these rebates.