



FISCAL NOTE

House Bill 445

Committee: Finance and Taxation Education Sponsor: Representative Danny Garrett

Analyst: Jennifer Farish

Date: 05/31/2023

House Bill 445 as reported by the Committee on Finance and Taxation Education 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.