



FISCAL NOTE

House Bill 47

Committee: Ways and Means Education

Sponsor: Representative Phillip Ensler

Analyst: Riley Aaron

Date: 02/23/2024

House Bill 47 as introduced would exempt the Alabama State Missionary Baptist Convention and its members that are in good standing from all state, county, and municipal sales and use taxes which would decrease receipts to the Education Trust Fund, county, and municipal funds by an undetermined amount, beginning in Fiscal Year 2025, dependent upon the amount of taxes that would otherwise be collected.

In addition, this bill requires the Convention to provide an annual report of its members in good standing to the Department of Revenue.