



## FISCAL NOTE

### House Bill 47

Committee: Ways and Means Education

Sponsor: Representative Phillip Ensler

Analyst: Riley Aaron

Date: 02/28/2024

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**House Bill 47** as reported by the Committee on Ways and Means Education would decrease sales and use tax receipts to the Education Trust Fund by an undetermined amount annually, beginning in Fiscal Year 2025, dependent upon the purchases made by the Alabama State Missionary Baptist Convention, Inc. and its members that are in good standing, which would be exempt from state sales and use tax pursuant to this bill.

This bill could also decrease sales and use tax receipts to local governments by an undetermined amount, beginning in Fiscal Year 2025, dependent upon the same purchases made by the Convention or its members, if the respective local governments adopt an exemption from local sales and use tax, pursuant to this bill:

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