



FISCAL NOTE

House Bill 546

Committee: Ways and Means Education

Sponsor: Representative Frances Holk-Jones

Analyst: Riley Aaron

Date: 04/29/2025

House Bill 546 as introduced would decrease sales and use tax receipts to the Education Trust Fund by an undetermined amount for Fiscal Years 2026 and 2027 dependent upon the amount of purchases for capital expenditures, made by the Zoo Foundation, Inc., operating as the Alabama Gulf Coast Zoo, which would be exempted from the payment of state and municipal sales and use taxes pursuant to this bill.

This bill could also decrease sales and use tax receipts to county and municipal funds by an undetermined amount, beginning in Fiscal Year 2026 through Fiscal Year 2027, dependent on the purchases made by the entity in each respective county and the applicable county tax rates , if the respective local governments adopt an exemption from county sales and use tax, pursuant to this bill.