



## FISCAL NOTE

### House Bill 226

Committee: Finance and Taxation Education      Sponsor: Representative Crawford

Analyst: Riley Aaron      Date: 04/22/2025

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**House Bill 226** as passed the House of Representatives could decrease potential ad valorem tax receipts to the Public School Fund, State General Fund, Veterans' Assistance Fund, the Alabama Historical Commission, and to county and municipal governments by an undetermined amount dependent upon the property value of residences of individuals who could claim a homestead exemption pursuant to this bill but who otherwise are not independently eligible to claim a homestead exemption under current law, but enjoy such exemption through their spouse.

In addition, this bill could increase the administrative obligations of the Department of Revenue in order to adopt rules to implement this act.