



FISCAL NOTE

Senate Bill 194

Committee: Judiciary

Sponsor: Senator Tim Melson

Analyst: Mathieu Fuller

Date: 04/01/2025

Senate Bill 194 as passed the Senate could decrease receipts to the State General Fund, Bureau of Tourism and Travel, Alabama Mountain Lakes Association, and certain counties by an undetermined amount dependent upon the amount of state lodgings taxes rebated to agriculture authorities that would otherwise have been collected and distributed to these funds. This bill would also increase the administrative obligations of the Department of Revenue to rebate the state lodgings tax collections to the agriculture authorities.