



## FISCAL NOTE

### Senate Bill 194

Committee: ENACTED

Sponsor: Senator Tim Melson

Analyst: Mathieu Fuller

Date: 08/19/2025

---

**Senate Bill 194** (Act 2025-301) as enacted 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 the respective funds.

In addition, this act will also increase the administrative obligations of the Department of Revenue to rebate state lodgings tax collections to the agriculture authorities.