



## FISCAL NOTE

### Senate Bill 174

Committee: County and Municipal Government      Sponsor: Senator Clyde Chambliss

Analyst: Riley Aaron      Date: 02/25/2025

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**Senate Bill 174** as reported by the Committee on County and Municipal Government would create the Business License Tax Reporting and Appeals Act, which would expand the jurisdiction of the Alabama Tax Tribunal to include appeals of business license tax determinations made by counties or municipalities. This could increase the obligations of the Tribunal by an undetermined amount dependent upon the increase in the number of hearings held by the Tribunal pursuant to this bill, and would simultaneously decrease the administrative obligations of the Department of Revenue, also by an undetermined amount dependent upon the respective decrease in the number of hearings no longer held pursuant to the provisions of this bill. In addition, this bill would increase the administrative obligations of local governments to submit annual reports to the Alabama Department of Revenue.