



## FISCAL NOTE

### Senate Bill 174

Committee: Judiciary

Sponsor: Senator Clyde Chambliss

Analyst: Riley Aaron

Date: 04/15/2025

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**Senate Bill 174** as passed the Senate 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, which could increase the administrative obligations of the Tribunal for any additional hearings held by the Tribunal pursuant to this bill and correspondingly decrease the administrative obligations of the Department of Revenue for any hearings that otherwise would be held absent this bill but would not be 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.