



## FISCAL NOTE

### Senate Bill 174

Committee: ENACTED

Sponsor: Senator Clyde Chambliss

Analyst: Riley Aaron

Date: 12/09/2025

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**Senate Bill 174** (Act 2025-408) as enacted creates the Business License Tax Reporting and Appeals Act, which expands the jurisdiction of the Alabama Tax Tribunal to include appeals of business license tax determinations made by counties or municipalities. This will increase the administrative obligations of the Tribunal for any additional hearings held pursuant to the provisions of this act and correspondingly decrease the administrative obligations of the Department of Revenue for any hearings that will not be held pursuant to the provisions of this act. In addition, this act will increase the administrative obligations of local governments to submit annual reports to the Alabama Department of Revenue.