



## **FISCAL NOTE**

### **Senate Bill 104**

Committee: Boards, Agencies, and  
Commissions

Analyst: Hunter Lapp

Sponsor: Senator Keith Kelley

Date: 01/27/2026

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**Senate Bill 104** as passed the Senate would increase the obligations of the Department of Examiners of Public Accounts (EPA) by a small, undetermined amount to provide a board governance course to all board members of boards subject to the Alabama Sunset Law.

In addition, this bill would also increase the administrative obligations of the Office of the Attorney General to determine the course curriculum for the course, in consultation with the EPA, pursuant to the provisions of this bill.