



## FISCAL NOTE

### Senate Bill 148

Committee: County and Municipal Government      Sponsor: Senator Gerald H. Allen

Analyst: Mathieu Fuller      Date: 01/20/2026

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**Senate Bill 148** as introduced would increase the administrative obligations of municipalities to hold hearings and publish notification of proposed ordinances levying a new tax, license fee, or to increase the rate of any existing tax or license fee.

This bill would have an estimated aggregate fiscal impact of greater than \$50,000 annually on affected local government entities and is subject to the provisions of Section 111.05 of the Constitution of Alabama of 2022.