



FISCAL NOTE

Senate Bill 148

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

Analyst: Mathieu Fuller

Date: 01/20/2026

Senate Bill 148 as reported by the Committee on County and Municipal Government would increase the administrative obligations of municipalities beginning October 1, 2026, 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.