



FISCAL NOTE

Senate Bill 109

Committee: Commerce and Small Business

Sponsor: Senator Chris Elliott

Analyst: Jennifer Farish

Date: 01/30/2026

Senate Bill 109 as passed the Senate would reduce rental or lease tax receipts to the State General Fund by an undetermined amount dependent upon the gross proceeds exempted by this bill from peer-to-peer car sharing program transactions where the shared vehicle was subject to sales and use taxes in the jurisdiction in which the vehicle owner purchased the vehicle at initial titling and registration in Alabama.

This bill would also reduce receipts to any local government that levies a rental or lease tax that parallels the state tax by an undetermined amount dependent on the gross proceeds exempted due to the same provision from transactions in the respective county or municipality.