



FISCAL NOTE

House Bill 244

Committee: Finance and Taxation Education Sponsor: Representative Danny Crawford

Analyst: Mathieu Fuller

Date: 03/04/2026

House Bill 244 as passed the House of Representatives would decrease utility gross receipts (UGR) tax and utility service use (USU) tax receipts to the Education Trust Fund (ETF) by an estimated maximum of \$2.3 million annually, based on information provided by the Auburn University Department of Agricultural Economics and Rural Sociology, by exempting electricity used for commercial greenhouses, pivot irrigation systems, and poultry houses from these taxes.

This bill would further decrease UGR and USU tax receipts to the ETF by an undetermined amount dependent upon the cost and amount of natural gas used for commercial greenhouses, pivot irrigation systems, and poultry houses which would be exempted from these taxes by this bill.