



FISCAL NOTE

Senate Bill 36

Committee: Finance and Taxation General Fund Sponsor: Senator Greg Albritton

Analyst: Mathieu Fuller

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Senate Bill 36 as introduced would decrease municipal sales tax receipts by an undetermined amount dependent upon the amount of purchases made by Alabama residents in municipalities that they do not reside in, that petition for a refund from sales tax payments, as provided by this bill.

Further, this bill would increase the administrative obligations of: (1) municipalities and the Department of Revenue to process local refund petitions; and (2) the Department of Revenue to make programming changes for the accrual of interest on unpaid refunds as provided in the bill.