



FISCAL NOTE

House Bill 326

Committee: Ways and Means Education

Sponsor: Representative Parker Moore

Analyst: Riley Aaron

Date: 01/28/2026

House Bill 326 as introduced makes permanent the exemption for the Most Worshipful Prince Hall Grand Lodge and Accepted Masons of Alabama and the Most Worshipful Grand Lodge F.&A.M. from the payment of all state, county, and municipal fees and taxes that would otherwise sunset on September 30, 2027 under current law. This bill would also allow any subordinate lodges of these two entities to be exempt from all state, county, and municipal fees and taxes.

This bill would decrease potential future receipts to the State General Fund, Public School Fund, Soldiers' Fund, county and municipal funds, and other funds into which local fees and taxes are deposited by an undetermined amount dependent upon the amount of taxes and fees that would otherwise be collected beginning in Fiscal Year 2028.

Further, according to information provided by the Grand Lodges in 2022, this bill would decrease potential future sales tax receipts to the Education Trust Fund, beginning in Fiscal Year 2028, by an estimated \$12,000 annually.