



FISCAL NOTE

House Bill 326

Committee: Finance and Taxation Education Sponsor: Representative Parker Moore

Analyst: Riley Aaron Date: 03/18/2026

House Bill 326 as reported by the Committee on Finance and Taxation Education extends 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 fees and taxes that would otherwise sunset on September 30, 2027 under current law, through September 30, 2029. This bill would also allow any subordinate lodges of these two entities to be exempt from all state fees and taxes during the same time period. These provisions would decrease potential future receipts to the State General Fund, Public School Fund, Soldiers' Fund, and county and municipal funds, 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, and ending in Fiscal Year 2029 by an estimated \$12,000 annually.

This bill could also decrease potential future sales and use tax receipts to county and municipal funds of local governments by an undetermined amount if the respective local governments adopt an exemption from local sales and use taxes pursuant to this bill.