



FISCAL NOTE

House Bill 227

Committee: Judiciary

Sponsor: Representative Jim Hill

Analyst: Peter Grogan

Date: «Released Date»

House Bill 227 as reported by the Committee on Judiciary would decrease sales and use tax receipts to the Education Trust Fund, by the estimated annual amounts listed below beginning in Fiscal Year 2027 and ending in Fiscal Year 2031, based on information provided by the entity, by exempting the Alabama Judicial College Education Fund from paying state sales and use taxes.

This bill could also decrease sales and use tax receipts to counties and municipalities, by the amounts listed below, provided the respective local governments adopt an exemption from local sales and use taxes, pursuant to this bill

Education Trust Fund	\$28,000
County Funds	\$17,500
Municipal Funds	\$24,500
Total	\$70,000

Further, this bill provides that any monies received by the fund from a nonpublic source that exceeds \$2,500 are to be made public as part of the annual audit pursuant to the provisions of this bill.

In addition, this bill provides that funds received by an entity created pursuant to the provisions of this bill cannot be conditioned for certain judicial personnel.

Finally this bill would codify the existing practice of the Administrative Office of Courts to



transfer state funds to a non-profit entity for judicial education and allow this entity to collect nonpublic funds.