FISCAL NOTE

House Bill 227

Committee: Judiciary | Sponsor: Representative Jim Hill

Analyst: Peter Grogan | Date: 02/27/2026

House Bill 227 as passed the House of Representatives 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	$20,400
County Funds	$12,750
Municipal Funds	$17,850
Total	**$51,000**

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.