



FISCAL NOTE

Senate Bill 37

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

Analyst: Mathieu Fuller

Date: 02/02/2026

Senate Bill 37 as introduced would decrease municipal sales and use tax receipts, beginning in FY 2027, by an undetermined amount dependent upon the amount of purchases made by Alabama residents in municipalities they do not reside in, as provided in this bill.