



FISCAL NOTE

Senate Bill 288

Committee: County and Municipal Government

Sponsor: Senator Tim Melson

Analyst: Mathieu Fuller

Date: 03/11/2026

Senate Bill 288 as reported by the Committee on County and Municipal Government would allow agriculture authorities to make purchases through a national or regional governmental cooperative purchasing program, which could increase or decrease the obligations of the authorities by an undetermined amount dependent upon the difference in the cost to purchase goods and services on the statewide public contract lists, as provided by current law, and the cost to purchase these goods and services through other governmental cooperative purchasing programs.

This bill could also decrease net tax receipts to counties and municipalities by an undetermined amount dependent upon the amount of lodging tax receipts and tax receipts from the sale of alcoholic beverages collected by an agricultural authority or its related entities and remitted to the respective local taxing authorities that would be rebated back to the respective agriculture authority, pursuant to the provisions of this bill.

Further, this bill could decrease sales and use tax receipts to counties and municipalities by an undetermined amount dependent upon the amount of such tax receipts collected by a sublessee of an agricultural authority and remitted to the respective local taxing authorities that would be rebated back to the respective entity, pursuant to the provisions of this bill.

Further, this bill could decrease lodgings tax receipts and county or municipal tax proceeds from the sale of alcoholic beverages to the State General Fund, Bureau of Tourism and Travel, and Alabama Mountain Lakes Association by an undetermined amount dependent upon the amount of lodgings taxes collected under current law by certain entities operating a lodging



accommodation on property made available by an agricultural authority that would instead be rebated to the authority under this bill.