

HB227 ENROLLED



1 HB227
2 I3S2S6Z-3
3 By Representative Hill
4 RFD: Judiciary
5 First Read: 14-Jan-26



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1 Enrolled, An Act,

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3 Relating to the Administrative Office of Courts; to
4 amend Section 12-5-11, Code of Alabama 1975; to authorize the
5 Administrative Office of Courts to form and use a nonprofit
6 entity for judicial education expenses; to authorize the
7 entity to maintain accounts outside the State Treasury which
8 would be audited or reviewed annually; to authorize the
9 Administrative Office of Courts and other state agencies to
10 transfer funds to the entity to support judicial education; to
11 provide that this act is remedial and curative; to exempt the
12 Alabama Judicial College Education Fund from paying sales and
13 use taxes; and to make nonsubstantive, technical revisions to
14 update the existing code language to current style.

15 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

16 Section 1. Section 12-5-11, Code of Alabama 1975, is
17 amended to read as follows:

18 "§12-5-11

19 In connection with the continuing judicial education of
20 justices, judges, circuit clerks, and court-supportive
21 personnel, the Administrative Office of Courts and the
22 Administrative Director of Courts ~~is authorized to~~ may:

23 (1) ~~direct~~ Direct the expenditure of funds appropriated
24 to the account of the National College of State Trial Judges
25 or any college of judges by whatever name the account appears,
26 or to any accounts ~~or judicial education~~ for the judicial
27 education of any justice, judge, circuit clerk, or
28 court-supportive personnel;



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29 (2) and may direct Direct that the actual and
30 reasonable expenses incurred by a justice, judge, circuit
31 clerk, or court-supportive personnel attending the National
32 College of State Judiciary or any other college, institute,
33 conference, seminar-, or organization be paid;-

34 (3)a. Create and use a nonprofit entity as defined by
35 26 U.S.C § 501(c) (3) to develop, implement, manage, and fund
36 judicial educational plans, conferences, and programs. The
37 entity may collect nonpublic funds to support this purpose;

38 b. An entity created under paragraph a. may hold
39 nonpublic funds in an account or accounts maintained outside
40 of the State Treasury, provided the account or accounts are
41 audited or reviewed annually by a certified, independent
42 accounting entity;

43 c. Any money received by the nonprofit entity that
44 exceeds two thousand five hundred dollars (\$2,500) from a
45 single nonpublic source within a fiscal year shall be made
46 publicly available as part of the entity's audit obligations
47 under paragraph b. Conference registration fees or other
48 similar payments for participation in educational events shall
49 not be considered outside funds for purposes of this
50 paragraph; and

51 d. Funds received by an entity created under this
52 subsection may not be conditioned upon, directed to, or
53 restricted for the benefit of a particular justice, judge or
54 judges, circuit clerk, or court-supportive personnel. General
55 support provided to develop or expand judicial education
56 programs shall not be considered a prohibited restriction;



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57 (4) Transfer state funds to the nonprofit to support
58 judicial education purposes; and

59 (5) House the entity created under paragraph (3)a. at
60 the Administrative Office of Courts and staff the entity with
61 employees of the Administrative Office of Courts."

62 Section 2. (a) The Alabama Judicial College Education
63 Fund is exempt from paying state sales and use taxes.

64 (b) Any county or municipality may exempt this entity
65 from the payment of county or municipal sales and use taxes in
66 accordance with Section 40-23-4.01, Code of Alabama 1975.

67 (c) The exemption provided by this section is effective
68 September 1, 2026, through August 31, 2031.

69 Section 3. The provisions of Section 1 of this act are
70 remedial and curative and any actions taken by the
71 Administrative Office of Courts in conformance with this act
72 are ratified and confirmed.

73 Section 4. This act shall become effective on May 1,
74 2026.

