

SB105 ENGROSSED



1 SB105
2 KHB3TAU-2
3 By Senators Kelley, Orr, Kitchens
4 RFD: County and Municipal Government
5 First Read: 13-Jan-26



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A BILL
TO BE ENTITLED
AN ACT

Relating to counties and municipalities; to require the governing bodies of each county and municipality to publish online all financial statements, audits, monthly expenditures, and budgets; and to authorize the Chief Examiner of the Department of Examiners of Public Accounts to adopt rules.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) All county commissions and municipal governing bodies shall annually publish all financial statements relating to the financial status of the county or municipality, for the 12-month period ending on the last day of the fiscal year as established by the county or municipality. The fiscal statements shall include, but not be limited to, audits, monthly expenditures, and budgets which shall be published in a prominent location on the official website of the county or municipality.

(b) If the county or municipality does not maintain an official website, the information required in subsection (a) shall be posted on the website of the Association of County Commissions of Alabama or the Alabama League of Municipalities, as appropriate.



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29 (c) Any rules related to publishing information
30 described in subsection (a) shall be prescribed by the Chief
31 Examiner of the Department of Examiners of Public Accounts as
32 authorized in Section 41-5A-5, Code of Alabama 1975.

33 (d) Notwithstanding the requirements of subsection (a),
34 a county commission or municipal governing body may redact
35 from published monthly expenditures specific line-item details
36 of expenditures that relate directly to the safety and
37 security of critical infrastructure as defined by Section
38 13A-7-4.3, Code of Alabama 1975, or any otherwise protected or
39 confidential information.

40 Section 2. This act shall become effective on October
41 1, 2028.



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44 Senate

45 Read for the first time and referred13-Jan-26
46 to the Senate committee on County
47 and Municipal Government
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49 Read for the second time and placed20-Jan-26
50 on the calendar:
51 1 amendment
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53 Read for the third time and passed03-Mar-26
54 as amended
55 Yeas 33
56 Nays 0
57 Abstains 0
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Patrick Harris,
Secretary.

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