

SB105 INTRODUCED



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



1
2
3

4 SYNOPSIS:

5 This bill would require county and municipal
6 governing bodies to publish financial statements,
7 audits, monthly expenditures, and budgets online.

8
9

10 A BILL

11 TO BE ENTITLED

12 AN ACT

13

14 Relating to counties and municipalities; to require the
15 governing bodies of each county and municipality to publish
16 online all financial statements, audits, monthly expenditures,
17 and budgets.

18 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

19 Section 1. (a) All county commissions and municipal
20 governing bodies shall annually publish all financial
21 statements relating to the financial status of the county or
22 municipality, for the 12-month period ending on September 30th
23 of each year. The financial statements shall include, but not
24 be limited to, audits, monthly expenditures, and budgets which
25 shall be published in a prominent location on the official
26 website of the county or municipality.

27 (b) If the county or municipality does not maintain an
28 official website, the information required in subsection (a)

SB105 INTRODUCED



29 shall be posted on the website of the Association of County
30 Commissions of Alabama or the Alabama League of
31 Municipalities, as appropriate.

32 Section 2. This act shall become effective on October
33 1, 2028.