



Sunset Report
**Alabama Historical
Commission**
Montgomery, Alabama

October 1, 2021 through September 30, 2025

ALABAMA DEPARTMENT OF
EXAMINERS of Public Accounts

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September 16, 2026

Representative Margie Wilcox
Chairman, Sunset Committee
Alabama State House
Montgomery, Alabama 36130

Dear Representative Wilcox:

This report was prepared to provide information for use by the Sunset Committee in conducting its review and evaluation of the operations of the Alabama Historical Commission in accordance with the *Code of Alabama 1975*, Section 41-20-9.

The report contains unaudited information obtained from the management, staff, and records of the Alabama Historical Commission in addition to information obtained from other sources.

Please contact me if you have any questions concerning this report.

Sincerely,

Rachel Laurie Riddle
Chief Examiner

Examiner
Robert Crawford

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PROFILE

Purpose/Authority

The Alabama Historical Commission (the “Commission”) was created by Act Number 168, Acts of Alabama 1966, and operates under the provisions of the *Code of Alabama 1975*, Section 41-9-240 through 41-9-263. The Commission’s mandated function is to foster an awareness of the value of historic sites, structures, and objects that reflect the heritage of all Alabamians, and to facilitate the preservation and documentation of these resources for the use, enjoyment, and education of present and future generations. The Commission is also responsible for the following activities:

The *Alabama Underwater Cultural Resources Act* – The Commission, in conjunction with the Alabama Department of Conservation and Natural Resources, administers Alabama’s Underwater Cultural Resources Act, the provisions of which are found in the *Code of Alabama 1975*, Sections 41-9-290 through 41-9-299.2.

The *Alabama Historic Rehabilitation Tax Credit* – The *Code of Alabama 1975*, Sections 40-9F-32, and 40-9F-38 require the Commission to develop standards for the approval of the substantial rehabilitation of qualified structures for which a tax credit is sought. The standards shall take into account whether the substantial rehabilitation of a qualified structure is consistent with the historic character of the structure or of the Registered Historic District in which the property is located.

The *Code of Alabama 1975*, Section 13A-7-23.1 requires the Commission to provide for the lawful preservation, investigation, restoration, or relocation of human burial remains, human skeletal remains, or funerary objects. The Commission shall promulgate rules and regulations for the issuance of a permit and may issue a permit to persons or companies who seek to restore, preserve, or relocate human burial remains, human skeletal remains, funerary objects, or otherwise disturb, a place of burial.

Under the *National Historic Preservation Act of 1966*, each state can implement a national historic preservation program. The Alabama Historical Commission’s executive director, appointed by the Governor, serves as Alabama’s State Historic Preservation Officer (SHPO) and acts as the federal government’s point of contact. While SHPO duties are not specified in state law, Commission staff carry them out by consulting with federal agencies to identify and evaluate historic properties affected by federal projects.

The following Acts passed since the last sunset review have been codified in the Commission’s current statutory authority.

Act Number 2023-522, Acts of Alabama, relating to taxation to amend Sections 40-9F-31, 40-9F-33, and 40-9F-38, *Code of Alabama 1975*; to further provide certain age restrictions for structures to qualify for tax credits; to allow rehabilitation credits to be tied to the year in which the reservation is allocated; to provide for additional rehabilitation credit allocations; to further provide for the membership of the Historic Tax Credit Evaluating Committee and the factors considered by the committee; and to make nonsubstantive, technical revisions to update the existing code language to current style.

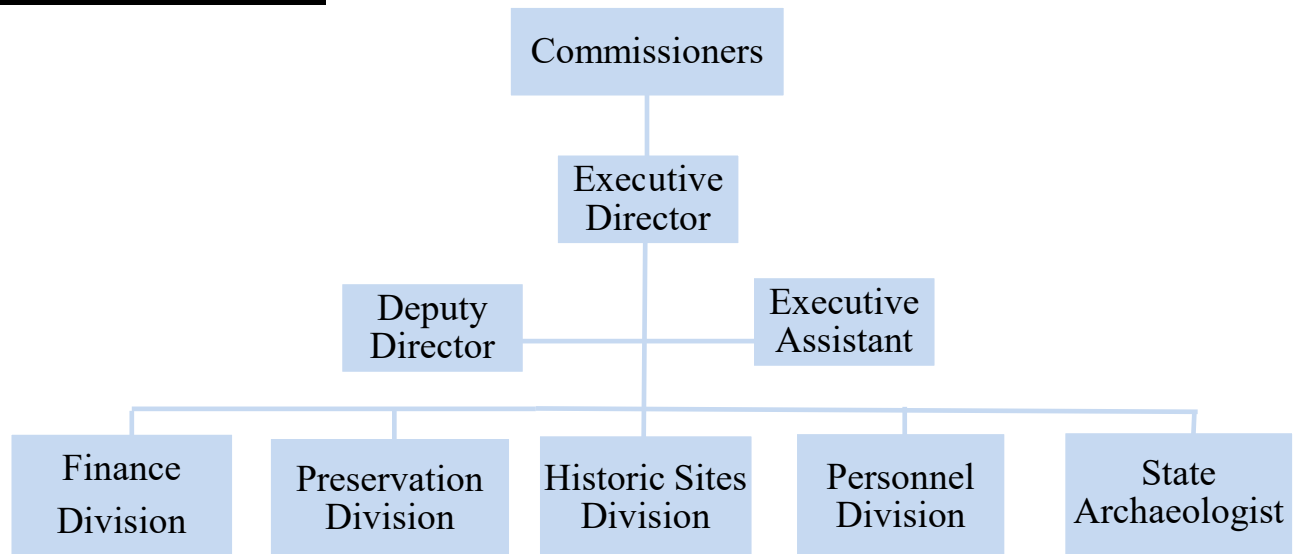
<u>Characteristics</u>	
Members and Selection	Commission is composed of 21 members as follows: Seven Ex-Officio Members: • Governor • Lieutenant Governor • Speaker of the House of Representatives • Director of the Department of Archives and History • Director of the Alabama Tourism Department • Commissioner of Conservation and Natural Resources • Director of the Technical Staff of the Division of Construction Management of the Department of Finance Eleven other persons to be appointed by the Governor from list of three nominees submitted by the following: • Alabama Council of the American Institute of Architects • Alabama Historical Association • Alabama State Chamber of Commerce • Alabama Farmers Federation • President of the University of Alabama • President of Auburn University • President of the University of South Alabama • President Troy University • President of the University of Montevallo • Alabama Archaeological Society • Alabama Black Heritage Council Three members appointed by the Governor from the state at-large. <i>Code of Alabama 1975</i>, Section 41-9-243
Term	Six-year, staggered terms. <i>Code of Alabama 1975</i>, Section 41-9-243
Qualifications	Members shall be persons who have demonstrated interest in, and concern about, the preservation of this state's rich history and traditions and who are conversant with the history of the state and who are qualified to direct and supervise the work of the Commission. Nominees from the Alabama Archaeological Society must be qualified archaeologists. <i>Code of Alabama 1975</i>, Section 41-9-243

Consumer Representation	Three at-large members. Three at-large members are currently serving. <i>Code of Alabama 1975</i>, Section 41-9-243
Racial Representation	No statutory requirement. Two minority members are currently serving.
Geographical Representation	One of the at-large members must reside within the Tennessee Valley Authority service area. Currently, one at-large member is identified as residing within the Tennessee Valley Authority service area. <i>Code of Alabama 1975</i>, Section 41-9-243
Other Representation	The membership of the Commission shall be inclusive and reflect the racial, gender, geographic, urban/rural, and economic diversity of the state. <i>Code of Alabama 1975</i>, Section 41-9-243
Compensation	No compensation. Members are reimbursed for travel expenses at the same rate as state employees. <i>Code of Alabama 1975</i>, 41-9-244
Attended Board Member Training	Three Commission Members Two former Commission Members Executive Director Ten current staff members Four former staff members

<u>Operations</u>	
Administrator	Lisa Jones serves as the Executive Director of the Commission. She serves at the pleasure of the Commission with an annual salary of \$176,961.60. <i>Code of Alabama 1975</i>, Section 41-9-247
Location	468 South Perry Street Montgomery, AL 36130 Office Hours: Monday-Friday 8:00 a.m. – 5:00 p.m.
Real Property Ownership	Yes, the Commission owns various historical sites around the state to further the purpose of the Commission, including their main office located at 468 South Perry Street. <i>Code of Alabama 1975</i>, Section 41-9-242
Employees	Sixty-seven employees. <i>Code of Alabama 1975</i>, Section 41-9-248
Legal Counsel	The Commission has an interagency agreement with the Attorney General's Office for Shawn Sibley and Dan Taliaferro, employees of the Attorney General's Office, to provide legal services. Additionally, the Commission contracts with John P. Kavanaugh Jr., of Burr & Forman, LLP, to provide legal services related to the <i>Clotilda</i> project.
Subpoena Power	The Commission does not have subpoena power except as provided by the Administrative Procedure Act, <i>Code of Alabama 1975</i>, Section 41-22-12, for hearings and contested cases.
Internet Presence	www.ahc.alabama.gov The Historical Commission's website provides information on preservation programs, archaeology programs, and historic sites, as well as details about tax credits and available grants, including application materials. There is also a list of Commission members, a staff directory, and general contact information. Minutes of the Commission's meetings are not available on their website.

<u>Financial</u>	
Source of Funds	General Fund and Education Trust Fund appropriations, site fees, gift shop sales, gifts, donations, grants, and investment income.
State Treasury	Yes, the Commission operates from four Special Revenue Funds maintained in the State Treasury: Fund 0365 – State Historic Preservation Fund (Operating Fund) Fund 0785 – Historic Preservation Investment Fund <i>Code of Alabama 1975</i>, Section 41-9-255 and 41-9-249(7)(c) Fund 0422 – Alabama Cultural Resource Preservation Trust Fund Fund 1419 – BP Oil Spill Funds These funds are a result of a settlement of a civil action and the Deepwater Horizon incident, respectively.
Required Distributions	None.
Unused Funds	Funds are retained at fiscal year-end. <i>Code of Alabama 1975</i>, Section 41-9-255

ORGANIZATION



Finance Division: This division is responsible for the overall financial management and business development of the Commission including state-owned historic properties located across the state. This division handles the annual appropriation request, spending plans for operations and capital outlay, fiscal administration (including budget analysis and cash management), financial reporting, and oversight of the Alabama Cultural Resource Trust Fund. It also manages accounts receivable/payable, contracts, and grants.

Preservation Division: This division manages federal and state programs that further the Commission's mission to protect, preserve and interpret. The following programs are included in this division:

- Alabama Register of Landmarks & Heritage
- Alabama Historic Rehabilitation Tax Credit Program
- Architectural Programs
- Black Heritage Council
- Cemetery Program
- Certified Local Government (CLG)
- Easement Program
- Federal Rehabilitation Tax Credit
- Historical Marker Program
- National Register of Historic Places
- Places in Peril
- Transportation Alternatives Program
- Archaeology Programs
- 106 Regulatory Review
- Historic Preservation Map

Historic Site Division: The Commission's historic sites are museums that highlight local, statewide, and national stories. They receive several hundred thousand visitors annually, including many school groups. In addition to daily operations, the sites offer special programs and events, as well as hosting organizations. The division specializes in museum management, public programming, collections care, historic preservation, research, project and event management, re-enactment, and exhibit development. The following list presents historic sites along with their respective locations.

- Alabama State Capitol – Montgomery
- Belle Mont Mansion – Colbert County
- Confederate Memorial Park and Cemetery – Marbury
- Fendall Hall – Eufaula
- Fort Mims – Baldwin County
- Fort Morgan – Baldwin County
- Fort Toulouse-Fort Jackson – Wetumpka
- Freedom Rides Museum – Montgomery
- Gaineswood – Demopolis
- Magnolia Grove – Greensboro
- Pond Spring, the General Joe Wheeler Home – Hillsboro
- Old Cahawba Archaeological Park – Dallas County
- Bottle Creek Indian Mounds - Axis
- Middle Bay Lighthouse – Mobile Bay
- Forks of Cypress – Florence
- Teague House – Montgomery (Main Office of the Historical Commission)

PERSONNEL

Employees

Schedule of Employees By Merit System Classification/Sex/Race								
	#	B/M	W/M	B/F	W/F	O/M	O/F	Salary or Salary Range
<u>Unclassified</u>								
Executive Director	1				1			\$176,961.60
State Archeologist	1				1			\$102,664.80
<u>Classified Merit System</u>								
Account Clerk	1				1			\$31,444.80
Accountant	1		1					\$52,761.60
Accounting Manager	1				1			\$86,359.20
Accounting Technician	1				1			\$41,268.00
Administrative Support Assistant I	2						2	\$35,625.60 - \$36,508.80
Administrative Support Assistant II	1				1			\$36,508.80
Administrative Support Assistant III	3			1	2			\$44,462.40 - \$58,111.20
Archaeologist	1				1			\$62,604.00
Archaeologist, Senior	1		1					\$70,718.40
Building Custodian	1	1						\$27,156.00
Canteen Clerk	1		1					\$33,064.80
Clerk	4			2	2			\$25,824.00 - \$32,241.60
Construction Project Management Specialist Senior	1		1					\$61,063.20
Cultural Resources Assistant	4			1	3			\$34,730.40 - \$39,312.00
Cultural Resources Coordinator	3		2		1			\$61,063.20 - \$72,504.00
Cultural Resources Coordinator, Senior	9		4		5			\$54,052.80 - \$84,280.80
Cultural Resources Specialist	5		3	1	1			\$40,274.40 - \$44,462.40
Curator	1				1			\$58,111.20
GIS Specialist	1		1					\$58,111.20

Schedule of Employees By Merit System Classification/Sex/Race								
	#	B/M	W/M	B/F	W/F	O/M	O/F	Salary or Salary Range
Grounds Worker	2		2					\$27,820.80 - \$29,942.40
Historic Artisan, Senior	2		2					\$56,726.40 - \$61,063.20
Historical Commission Division Manger	2				2			\$102,664.80
Historical Commission Senior Expert	1		1					\$93,096.00
Inventory Control Officer	1				1			\$49,008.00
IT Systems Technician I	1	1						\$52,761.60
Parks Worker	3		2			1		\$23,390.40 - \$30,688.80
Parks Worker (50%)	2	1	1					\$10,342.80 - \$15,344.40
Parks Worker (Hourly)	1				1			\$13.38/hr.
Personnel Assistant III	1			1				\$44,462.40
Retired State Employee	2		1	1				\$16.70/hr. - \$31.60/hr.
Senior Accountant	1				1			\$74,296.80
Trade and Maintenance Worker	1		1					\$27,820.80
Trade and Maintenance Worker, Senior	3	1	2					\$38,364.00 - \$54,052.80
Total	67	4	26	7	27	1	2	

B/M=black male, W/M=white male, B/F=black female, W/F=white female, O/M=other male, O/F=other female

Vehicles

The Commission has 18 vehicles. Vehicles are assigned to sites to be used as needed. The Executive Director and the Construction Project Management Specialist have vehicles specifically assigned to them which are included in the Montgomery Office vehicle count.

Location of Vehicles	Number of Vehicles
Old Cahawba Archaeological Park	4
Confederate Memorial Park	2
Fort Toulouse - Fort Jackson	1
Fort Morgan	2
Pond Spring, General Joe Wheeler Home	1
Montgomery Main Office	8

Legal Counsel

The Commission has an interagency agreement with the Attorney General's Office for Shawn Sibley and Dan Taliaferro to provide legal assistance for the day-to-day issues presented for review. The agreement is effective from February 1, 2024 until December 31, 2027. The Commission will compensate the Attorney General's office \$150.00 per hour for attorneys and \$50.00 per hour for paralegal services, for all time spent providing legal services to or on behalf of the Commission. The agreement also stipulates the Commission agrees to compensate the Attorney General's Office for travel at the same rate as state employees.

The Commission contracts with John P. Kavanaugh Jr., Burr & Forman, LLP to provide legal services regarding the *Clotilda* project. The current contract is effective from September 20, 2024 through September 30, 2028. Compensation is limited to \$195.00 per hour spent by an attorney and \$65.00 per hour spent on paralegal assistance. The total amount shall not exceed \$50,000.00.

Notification of Commission Decisions to Amend Administrative Rules

The Commission complied with notification procedures prescribed in the Administrative Procedure Act, which includes publication of proposed rules in the Administrative Monthly, and public hearings on proposed rules.

REGULATION IN CONJUNCTION WITH OTHER ENTITIES

The Commission and the Alabama Department of Conservation and Natural Resources jointly administer the State's Underwater Cultural Resources Act, which seeks to protect historic underwater sites and artifacts. The Commissioner of the Department of Conservation and Natural Resources is an ex officio member of the Alabama Historical Commission.

The Alabama Historical Commission is closely associated with the following associations and foundations:

Associations

- Alabama Archaeological Society
- Alabama Association of Historians
- Alabama Cemetery Preservation Alliance
- Alabama Communities of Excellence
- Alabama Historical Association
- Alabama Museums Association
- Alabama Trust for Historic Preservation
- American Association of State and Local History
- Historic Ironworks Commission
- Main Street Alabama
- Southeastern Museum Conference
- National Conference of State Historic Preservation Officers
- National Trust for Historic Preservation
- St. Stephens Commission
- Your Town Alabama
- American Association of Biological Anthropologists
- Paleopathology Association

Foundations

- Colbert County Historical Landmarks Foundation
- Friends of Fendall Hall
- Ft. Mims Restoration Association
- Friends of the Forts
- Friends of the Freedom Rides Museum
- Friends of Gaineswood
- Historic Magnolia Grove Foundation
- Alabama Lighthouse Association
- Cahawba Advisory Committee
- Cahaba Foundation
- Friends of the Joe Wheeler Home Foundation

Grant Agreements

The Historical Commission entered into grant agreements with the following groups to provide funds for operations at Commission owned properties.

Grant Recipient	FY 2022	FY 2023	FY 2024	FY 2025
Colbert County Historical Landmarks Foundation	\$40,000.00	\$40,000.00	\$48,000.00	\$48,000.00
Friends of Fendall Hall	\$46,000.00	\$46,000.00	\$46,000.00	\$46,000.00
Friends of Gaineswood	\$50,500.00	\$50,500.00	\$70,000.00	\$70,000.00
Friends of the General Joe Wheeler Foundation	\$ 5,000.00			
Historic Magnolia Grove Foundation	\$40,000.00	\$40,000.00	\$44,000.00	\$44,000.00

FINANCIAL INFORMATION

Source of Funds

The Commission's operating funds consist of appropriations from the State General Fund and Education Trust Fund, site fees, gift shop sales, donations, grants, and investment income.

Funds

State Historic Preservation Fund (Operating Fund) – Established under authority of the *Code of Alabama 1975*, Section 41-9-255, to account for all moneys received by the Commission from admissions, gifts, donations, grants, leases, rentals, bequests, loans, governmental appropriations, or any other sources, either public or private. Such funds shall be used by the Commission to pay the costs of the maintenance, acquisitions, preservation, and operation of its acquisitions and all other operating expenses of the Commission. Money contributed to or deposited in this fund for capital outlay projects and from any source other than state appropriations for operations shall not revert to the General Fund of the State but shall remain in the preservation fund until expended by the Commission.

Alabama Cultural Resources Preservation Trust Fund – Created as a result of the May 1991 settlement of Civil Action Number CV-90-H-133-N in the United States District Court for the Middle District of Alabama, Northern Division to hold funds paid to the Commission by the TRANSCO Energy Company. At issue were alleged acts and omissions by TRANSCO during its construction of gas pipelines in Alabama during 1987 and 1988. The court ordered payment to the Commission of \$8,582,000.00 plus accrued interest. Fifty percent of the funds, by order of the court, are expended for the benefit of the affected counties. The book value for the Alabama Cultural Resources Preservation Trust Fund on September 30, 2025 was \$20,955,947.00.

Coca-Cola Common Stock – The Commission was bequeathed 9,000 shares of Coca-Cola common stock in December 2008. The Commission redeemed 1,830 shares in December 2015 and currently holds 7,170 shares with a balance at September 30, 2025 of \$472,216.20.

Historical Preservation Investment Fund – Established under the authority of the *Code of Alabama 1975*, Section 41-9-249(7)(c), the Historical Preservation Investment Fund holds balances of operating funds which are not immediately needed by the Commission. Despite the fund's name, its balances are not invested. The fund's purpose is primarily segregating funds during the year which are reserved for use in budgeted capital projects. No funds are expended directly from the Historical Preservation Investment Fund. When funds are needed, the Commission transfers amounts to the State Historic Preservation Fund, the Commission's operating fund, for expenses.

BP Oil Fund – Historical Commission – Created in 2014 as a result of the Deepwater Horizon incident. The fund held monies for payment of costs related to the Gulf of Mexico BP oil spill damage, including project management costs. The fund has not been used since fiscal year 2020. The balance as of September 30, 2025 was \$426.18.

Schedule of Fees

The *Code of Alabama 1975*, Section 41-9-249 authorizes the Commission to charge fees at the various buildings and sites under the control of the Commission throughout the State.

The fees collected are set by the Commission in *Administrative Rule* 460-X-24-A and *Administrative Rule* 460-X-25-.05(2).

Fee Type/Purpose	Amount Collected
Blue Star Museums	
Active-Duty Military & Families (Memorial Day to Labor Day)	Free
Annual Passes	
Regular Admission to all AHC sites up to 2 adults & 2 children	\$99.00
Each Additional Child	\$15.00
Unlimited Access, excluding special events - Individual	\$45.00
Travel Packages	
Sites may participate in programs where discounted tickets are sold as part of a package. Discounts apply to single admissions only, not to already discounted admission or group rates.	
Special Use Coupon	
Sites can offer an admission discount to participate in a local short-term promotion.	
AAA Member	
Admission	\$1.00 off regular admission
Special Events, Programs, and Exhibitions	
In addition to programs listed by site below, site directors may develop new programs during the year. Based on complexity and cost, such programs will fall into one of the following categories. For all programs below, a child under 6 years old will be free.	
Category I	\$5.00 increments up to \$75.00
Category II	\$10.00 increments up to \$100.00
Category III	Over \$100.00
Special Class - The site director may develop special events, programs, and exhibitions and define a class of individuals that will be admitted on complimentary basis for a single event, program or exhibition.	Free
Location Fees - Onsite Filming/Photography	
The site director can set reasonable fees for on-site filming/photography or use of photographs held in the sites' collection.	
Category I (Using photos)	\$5.00 increments; No maximum; Dependent on number of images used
Category II (Filming/Photography using minimal site resources)	\$50.00 increments up to \$500.00
Category III (Major Filming/Photography)	Over \$500.00

Fee Type/Purpose	Amount Collected
Application Fee	\$25.00
Group Tours	
Nonrefundable Deposit	\$1.00 per person
Rentals	
All sites can collect a non-refundable booking deposit for rental events. Event insurance may be required.	Determined by sites on as needed basis
<u>Alabama State Capitol</u>	
Admissions	
All visitors	Free
Visitors booked through private tour companies	\$1.00
Events & Programs	
Special Programming Events	\$10.00
Behind-the-Scenes Capitol Tours	\$50.00
<u>Confederate Memorial Park</u>	
Admissions	
Visitors to grounds	Free
Visitors to museum	
Adult	\$4.00
Senior (65 years old and above), College, Retired Military	\$3.00
Military, Active & Reserve	Free
Child (6-18 years old) with Parent	\$1.00
Child (6-18 years old) without Parent	\$3.00
Child under 6 years old	Free
Group (minimum 10 persons)	\$2.00
Events & Programs	
Special Programs inside Museum	\$2.00
Civil War Living History	\$2.00 for museum visit \$2.00 for outdoor activities
Rentals	
Church Wedding	\$325.00
Church rental (non-wedding)	\$100.00
Outdoor Wedding	
Up to 25 people	\$100.00
Up to 50 people	\$200.00
Up to 100 people	\$300.00
Over 100 people	\$500.00
Pavilion	
Up to 25 people	\$25.00
Over 25 people	\$50.00
Overnight lodging in barracks per person (No charge for living history participants)	\$3.00

Fee Type/Purpose	Amount Collected
Overnight camping on grounds per person (No charge for living history participants)	\$2.00
<u>Fort Morgan</u>	
Admissions	
Adult	\$8.00
Senior (65 years old and above), College	\$5.00
Child (6-12 years old)	\$5.00
Family (2 adults, 2 children)	\$20.00
Military (active, reserve, or retired) with ID	Free
Group (minimum 10 people)	\$4.00
School groups per person	\$3.00
Rentals	
Wedding ceremony only	\$1,000.00
Wedding ceremony with reception	\$2,500.00
After hours events other than weddings	\$1,000.00
Camping	
Scouts	\$4.00/night
Adult	\$15.00/night
Scout Masters (up to 2 per group)	Free
<u>Fort Toulouse - Fort Jackson</u>	
Admissions	
Adult	\$2.00
Child (6-18 years old)	\$1.00
Child under 6 years old	Free
Boat Ramp Pass (per vehicle)	\$2.00
Annual individual pass	\$25.00
Annual family pass	\$35.00
Events & Programs	
Guided tours (per person)	\$3.00 adult/\$2.00 student
Alabama Frontier Days/major event	
Adult	\$15.00
Student	\$10.00
French & Indian War Encampment/minor event	
Adult	\$4.00
Student	\$2.00
Major Event/Program	
Adult	\$8.00
Child (6-18 years old)	\$4.00
Minor Event/Program	
Adult	\$4.00
Child (6-18 years old)	\$2.00

Fee Type/Purpose	Amount Collected
Events with partner organizations	\$2.00 per person plus partner admission
Rentals & Camping	
Daily Pavilion Rental (Up to 25 people)	\$75.00
Daily Pavilion Rental (25+ people)	\$150.00
Base Rate for RVs	\$25.00
Senior (65 years old and above), Active & Retired Military, Peace Officer, and Red Card Fire Fighter (DISCOUNTS)	\$20.00
Base Rate for Tents	\$20.00
With DISCOUNTS	\$15.00
Additional Tents or Hammock	\$5.00
Group Camping Per Tent (5 tent minimum)	\$7.00
RV Weekly Rate	\$165.00
With DISCOUNTS	\$130.00
Sanitary Dump Fee	\$10.00
Outdoor Weddings (Location must have Site Director Approval)	
Up to 25 People	\$100.00
Up to 50 People	\$200.00
Up to 100 People	\$300.00
Over 100 People	\$500.00
<u>Freedom Rides Museum</u>	
Admissions	
Adult	\$5.00
Senior (65 years old and above), College, Military (Active, Retired, Reserves with ID)	\$4.00
Child (6-18 years old)	\$3.00
Child under 6 years old	Free
Group (minimum 10 people)	\$1.00 off regular admission; 1 teacher per class comp.
Group Tour + Bus On-Site	\$1 off admission plus \$25.00 per hour for bus.
Family (2 adults, 2 children)	\$12.00
Bus: In-State Location, No Overnight	\$20.00 per hour for bus; \$10.00 per hour per staff member.
Bus: Out-of-State Location or Overnight	\$250.00 for bus + \$100.00 per staff member.

Fee Type/Purpose	Amount Collected
Old Cahawba	
Admissions	
Adult	\$2.00
Child (6-18 years old)	\$1.00
Annual Pass - Individual	\$25.00
Annual Pass - Family	\$35.00
Events & Programs	
Walking Tours (1 hour)	\$8.00
Step on Bus Tour	\$8.00
Basic Wagon Tour (group for 2 hours)	
Adult	\$10.00
Child (Under 18 years old)	\$8.00
Extended Tour (2 hours)	\$15.00
Workshops or Classes per day	\$25.00
Rentals	
Group Rental - Picnic Area (4 hours)	\$75.00
Group Rental - Church (8 hours, up to 5 pm) for weddings, etc.	\$450.00
Group Rental - Church (4 hours) for meetings	\$250.00
Rental - Extending past 5 pm	\$50.00 per additional hour
Shuttle Fee for Canoeists to Hwy 22	\$15.00
Shuttle Fee for Canoeists to Hwy 80	\$25.00
Canoe Rental with Shuttle - Weekends Only	\$40.00
<u>Pond Spring, The General Joe Wheeler Home</u>	
Admissions	
Adult	\$8.00
Senior (65 years old and above), College, Military	\$5.00
Child (6-18 years old)	\$3.00
Child (under 6 years old)	Free
Group (minimum 10 people)	\$1.00 off above
Special Use Coupon	\$1.00 off
Rentals	
Facility Use (Grounds) & Sherrod House Event Space	\$100.00/hour
Sherrod House Meeting Room	\$25.00/hour
<u>Historical Commission - Admin Offices</u>	
Public Records Request	
Locating, Retrieving, & Preparing Records - minimum	\$20.00
Locating, Retrieving, & Preparing Records - over 1 hour	\$20.00/hour
Photocopies	\$0.50/page

Fee Type/Purpose	Amount Collected
<u>Easement Stewardship Fee Schedule</u>	
General Preservation Easements	
Application Fee	\$250.00
Base Fee for Easement Administration	\$10,000.00
Additional Fee Based on Fair Market Value (FMV) of Property Rights Being Surrendered ⁽¹⁾	
Properties ≤ \$200,000.00 FMV	\$5,000.00
Properties \$200,001.00 to \$400,000.00 FMV	\$10,000.00
Properties \$400,001.00 to \$600,000.00 FMV	\$15,000.00
Properties \$600,001.00+ FMV	\$20,000.00
Federally Funded Grants Requiring a Preservation Easement (non-HPF)	
Fee for Federal Grant Award	Equal 2% of the Federal Grant Award

⁽¹⁾ An appraisal performed by a qualified appraiser that meets the standards of 26 U.S. Code §170(f)(11)(E) must be completed prior to the donation of the easement.

<u>Rehabilitation Tax Credit</u>			
Type of Fee/Purpose	Code of Alabama	Amount Authorized	Amount Collected
Application Fees			
Qualified Rehabilitation Expenses (QRE) ≤ \$1,000,000.00	40-9F-32(g)(1)	1% of QRE	1% of Qualified Rehabilitation Expenses
Qualified Rehabilitation Expenses (QRE) \$1,000,001.00 to \$10,000,000.00	40-9F-32(g)(2)	\$15,000.00	\$15,000.00
Qualified Rehabilitation Expenses (QRE) \$10,000,000+	40-9F-32(g)(3)	\$20,000.00	\$20,000.00

Schedule of Receipts, Disbursements and Balances – Operating Fund

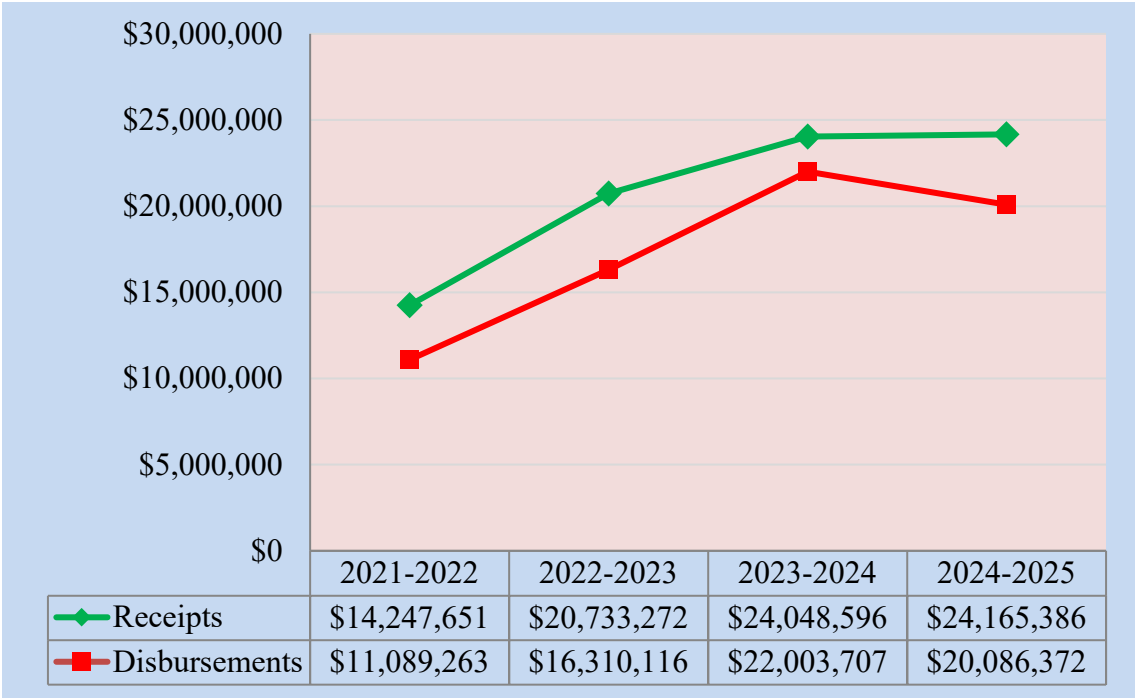
October 1, 2021 through September 30, 2025

Historical Commission Operating Fund – 0365

	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
<u>Receipts</u>				
Filing Fees	\$ 258,218.57	\$ 133,427.90	\$ 199,808.49	\$ 179,444.19
General Sales Tax	473.99		3,336.15	450.64
Lodgings Tax				18.79
Not Otherwise Classified Miscellaneous		28,339.69	11,898.76	
Miscellaneous Fees-Not Otherwise				
Classified	20,054.84	9,178.11	8,913.38	6,356.17
Contract Fees			43.48	270.15
Civil Money Penalties	50,000.00	50,000.00		
Cash Dividends On Stock	27,489.00	21,991.20	30,561.30	32,178.30
Buildings	63,698.23	44,702.64	47,436.20	15,423.25
Lease Of Oil And Gas Rights	763,747.65	512,999.56	228,848.95	241,308.12
Rents & Royalties Not Otherwise				
Classified				188.55
Insurance Recoveries	668,442.99	300,497.48	576,132.72	45,268.99
Reimbursements Not Otherwise				
Classified		2,276.68	2,370.25	6,136.69
Prior Year Refunds	541.42	319.90	903.95	125.13
Admissions	869,834.69	832,218.86	930,315.12	838,319.60
Other Resale Merchandise	397,577.14	433,022.68	594,805.34	663,900.98
Salvage Equipment Or Other Property	1,592.50	1,170.99	11,513.87	16,534.19
Non-Government Operating Contribution	47,293.80	15,650.12	18,325.43	129,655.03
Other Intragovernmental	177,496.00	190,816.62	201,108.32	191,214.00
General Fund Appropriation	5,060,849.00	5,699,087.00	6,342,269.00	5,450,176.00
Confederate Pension Fund	743,946.40	829,533.20	928,409.31	979,034.91
Education Trust Fund Appropriation	3,417,038.00	10,167,038.00	11,536,751.00	12,811,751.00
Interfund Federal Programs	208,577.72			
Federal Operating Reimbursement	1,470,778.74	1,461,001.04	2,374,844.64	2,557,631.26
Total	<u>14,247,650.68</u>	<u>20,733,271.67</u>	<u>24,048,595.66</u>	<u>24,165,385.94</u>

	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
<u>Disbursements</u>				
Personnel Costs	2,980,997.07	3,217,019.67	3,636,373.86	3,782,152.07
Employee Benefits	1,271,510.15	1,332,290.18	1,573,859.54	1,637,096.52
Travel, In-State	36,914.75	36,531.03	30,773.53	34,280.23
Travel, Out-of-State	5,837.01	9,400.27	18,664.09	13,115.88
Repairs & Maintenance	83,750.21	96,792.83	215,037.10	210,129.89
Rentals & Leases	49,327.42	53,116.51	58,844.43	54,944.50
Utilities & Communications	245,722.12	235,716.37	276,107.48	251,945.95
Professional Services	1,736,986.83	853,960.67	1,202,721.94	2,334,038.36
Supplies, Materials, & Operating Expenses	483,597.90	650,724.44	874,555.10	901,947.30
Transportation Equipment Operations	55,321.32	69,747.02	81,626.53	62,126.25
Grants & Benefits	3,521,425.53	8,713,668.88	11,136,414.13	8,121,803.61
Capital Outlay	362,585.89	717,580.89	2,166,180.42	2,409,860.64
Transportation Equipment Purchases	143,123.67	170,852.84	570,688.24	83,508.54
Other Equipment Purchases	112,163.28	152,714.63	160,956.73	189,422.29
Miscellaneous			903.95	
Total	11,089,263.15	16,310,116.23	22,003,707.07	20,086,372.03
Excess (Deficiency) of Receipts over Disbursements	3,158,387.53	4,423,155.44	2,044,888.59	4,079,013.91
Cash Balance at Beginning of Year	6,945,404.96	10,103,792.49	14,526,947.93	16,571,836.52
Cash Balance at End of Year	10,103,792.49	14,526,947.93	16,571,836.52	20,650,850.43
Reserved for Year-End Obligations	(7,390,932.26)	(11,247,393.28)	(10,880,381.85)	(15,754,495.52)
Unobligated Cash Balance at End of Year	\$2,712,860.23	\$ 3,279,554.65	\$ 5,691,454.67	\$ 4,896,354.91

Operating Receipts vs. Operating Disbursements



Schedule of Receipts, Disbursements and Balances – Non-Operating Fund

October 1, 2021 through September 30, 2025

Alabama Cultural Resource Preservation Trust Fund – 0422

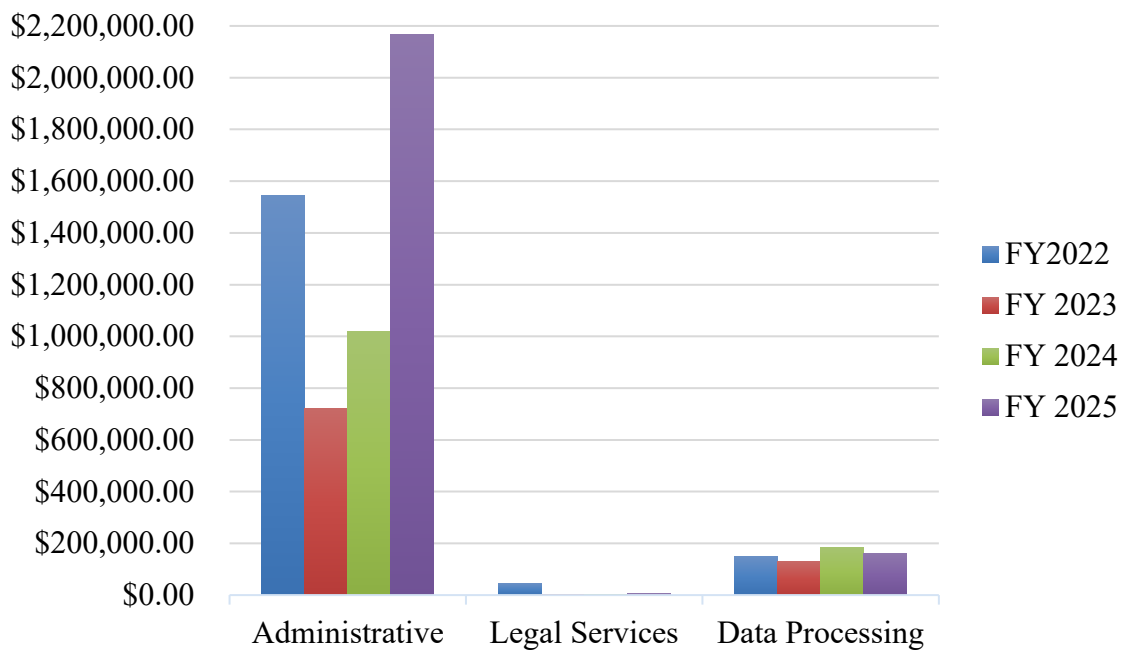
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
<u>Receipts</u>				
Cash Dividends on Stock	\$ 119,589.68	\$ 137,145.30	\$161,196.25	\$192,191.43
Gain on Sale of Investments	664,265.87	505,700.86	427,887.62	5,587,538.05
Interest Income	232,861.46	265,442.25	306,544.91	332,861.85
Interest Income Short Term Investments	11,405.15	64,222.22	70,361.78	53,862.92
Securities Lending Income	9,732.04	11,875.41	10,178.36	5,097.30
Miscellaneous Investment Income		6.00		126.25
Total	1,037,854.20	984,392.04	976,168.92	6,171,677.80
<u>Disbursements</u>				
Repurchase of Investments	1,037,854.20	984,392.04	976,168.92	6,171,677.80
Total	1,037,854.20	984,392.04	976,168.92	6,171,677.80

Summary Schedule of Professional Services Disbursements*

As of September 30 th				
Type of Service	FY 2022	FY 2023	FY 2024	FY 2025
Administrative	\$ 1,543,053.12	\$ 722,801.89	\$ 1,020,479.15	\$ 2,165,992.49
Legal Services	45,906.00	450.00	154.00	6,591.00
Data Processing	148,027.71	130,708.78	182,088.79	161,454.87
Total	\$ 1,736,986.83	\$ 853,960.67	\$ 1,202,721.94	\$ 2,334,038.36

*Detailed information presented in Appendix II of this report.

Professional Services Disbursement Chart



SIGNIFICANT ISSUES

No new significant issues.

STATUS OF PRIOR FINDINGS/SIGNIFICANT ISSUES

There were no prior findings or significant issues.

MATTERS OF CONCERN FROM QUESTIONNAIRES

There were no Matters of Concern to report from questionnaires completed by Commission Members.

QUESTIONNAIRES

Commission Member Questionnaire

A letter was sent to all twenty-one members of the Alabama Historical Commission requesting participation in our survey. Five participated in our survey. The percentages are based on the number who responded to the question.

1. What do you consider the most significant issue(s) currently facing the Alabama Historical Commission and how is the Commission addressing these issues?

Commission Member #1 – “I’m a new member and so have little background knowledge. I imagine it is like most historical organizations--how to preserve history, maintain public and financial support, and safely navigate the political climate.”

Commission Member #2 – “I’m new to the commission and don’t feel qualified to answer this question.”

Commission Member #3 – “Ensuring that there is sufficient funding available to preserve and make public Alabama’s important historic assets and potential changes to Section 106 of the National Historic Preservation Act. AHC staff have continued to apply for funding opportunities when they are available. Changes to Section 106 are being proposed and discussed at the national level.”

Commission Member #4 – “They do not have enough funding to adequately take care of the properties they are expected to manage. They have multiple old/historic homes, properties, and Parks that need to be maintained and repaired. Without additional funding, it may be best to divest of some of the properties by giving to a county or local preservation society and concentrate on the properties or parks that generate enough income to sustain operations.”

Commission Member #5 – “The commission has done an excellent job of addressing issues before they reach the critical point.”

2. What, if any, changes to the Commission’s laws are needed?

Commission Member #1 – “I haven’t enough background to answer this question.”

Commission Member #2 – “I’m new to the commission and don’t feel qualified to answer this question.”

Commission Member #3 – “No”

Commission Member #4 – “I am not sure of a law change to help.”

Commission Member #5 – “Not aware of any.”

3. Do you think the Commission is adequately funded?

Yes	1	20%
No	1	20%
Unknown	3	60%

4. Do you think the Commission is adequately staffed?

Yes	2	40%
Unknown	3	60%

5. Does the Commission receive regular reports on its operations from the Executive Director?

Yes	5	100%
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6. Has the Commission experienced any significant change to its operations?

No	2	40%
Unknown	3	60%

7. Does the Commission plan to make any significant changes to its operations?

No	2	40%
Unknown	3	60%

8. Do you have any additional comments you would like to make?

Commission Member #1 – “Not this year.”

Commission Member #2 – “None at this time.”

Commission Member #3 – “No.”

Commission Member #4 – “No.”

Commission Member #5 – “I believe the commission is headed in the right direction.”

APPENDICES

Appendix I: Applicable Statutes

Historical Commission

Section 41-9-240 Legislative Findings; Purpose of Division; Creation of Commission.

The historical heritage of the State of Alabama is among its most valued and important assets, and the preservation of historic sites, buildings and objects within the state is of great concern to Alabama and its people. It is of special value to the youth of Alabama as a constant reminder of the circumstances under which our state was born and nurtured and under which our great nation has developed. To further foster the understanding and preservation of our heritage, there is hereby created and established an agency of the State of Alabama to be known as the Alabama Historical Commission.

(Acts 1966, Ex. Sess., No. 168, p. 190, §1.)

Section 41-9-241 Commission a Public Body Corporate.

The commission, as an agency of the State of Alabama, constitutes a public body corporate and shall have, in addition to those set forth specifically in this division, all powers necessary or convenient to effect the purposes for which it has been established under and by the terms of this division, together with all powers incidental thereto or necessary to the discharge of its powers and duties.

(Acts 1966, Ex. Sess., No. 168, p. 190, §8.)

Section 41-9-242 Purpose of Commission.

The purpose of the Alabama Historical Commission, hereinafter referred to as the commission, shall be to acquire in its own name or in the name of the State of Alabama by purchase, devise, lease, assignment, license, condemnation, gift, bequest, transfer or otherwise buildings, objects and sites deemed worthy of being preserved, improved, protected and maintained for or on account of their particular historic, archaeological or architectural significance, including adjacent properties deemed necessary for the proper setting, use and administration of same, and said buildings, objects and sites shall include, but shall not be limited to, the following:

- (1) Buildings in which events of great significance to Alabama's or the nation's history have taken place and the sites surrounding them;
- (2) Birthplaces or residences of outstanding personages and the sites surrounding them;
- (3) The sites of historic or significant events in Alabama or United States history, including military engagements, Indian treaties and massacres;
- (4) Buildings of significant or outstanding architectural value;
- (5) Buildings, sites, objects or monuments of special significance to our cultural, military, social, economic, religious or commercial heritage, including post roads, traces, ruins, railroads, plantations, wharfs, missions, places of treaties, cemeteries, fortifications and places of worship; and
- (6) Archaeological sites for excavational, salvage, protective and interpretative purposes.

(Acts 1966, Ex. Sess., No. 168, p. 190, §2; Acts 1971, No. 500, p. 1213, §1.)

Section 41-9-243 Composition of Commission.

The commission shall consist of 21 members, one of whom shall be the Governor, one of whom shall be the Lieutenant Governor, one of whom shall be the Speaker of the House of Representatives, one of whom shall be the Director of the Department of Archives and History, one of whom shall be the Director of the Alabama Tourism Department, one of whom shall be the Commissioner of Conservation and Natural Resources, one of whom shall be the Director of the Technical Staff of the Division of Construction Management of the Department of Finance, and 14 other persons to be appointed by the Governor, one of whom shall be selected from a list of three nominees submitted by the Alabama Council of the American Institute of Architects, one from a list of three nominees submitted by the Alabama Historical Association, one from a list of three nominees submitted by the Alabama State Chamber of Commerce, one from a list of three nominees submitted by the Alabama Farmers Federation, one from a list of three nominees submitted by the President of the University of Alabama, one from a list of three nominees submitted by the President of Auburn University, one from a list of three nominees submitted by the President of the University of South Alabama, one from a list of three nominees submitted by the President of Troy University, one from a list of three nominees submitted by the President of the University of Montevallo, one from a list of three qualified archaeologists nominated by the Alabama Archaeological Society, one from a list of three nominees submitted by the Alabama Black Heritage Council, and three from the state at-large. Beginning with the next appointment to a vacant at-large seat, one of the at-large members shall reside within the Tennessee Valley Authority service area. The membership of the commission shall be inclusive and reflect the racial, gender, geographic, urban/rural, and economic diversity of the state.

The nominees and appointees shall be persons who have demonstrated interest in and concern about the preservation of this state's rich history and traditions and who are conversant with the history of the state and who are qualified to direct and supervise the work of the commission.

The members appointed by the Governor shall be citizens of this state and shall serve for terms of six years each; except, that the terms of the members of the first commission shall be three years for one half of the members appointed by the Governor and six years for the remaining members. After the expiration of the term of the initial members, all members appointed by the Governor shall be appointed for terms of six years each.

Any member of the commission may be removed by the Governor for cause, and vacancies in the commission shall be filled by the Governor by the appointment of a competent and qualified person for the unexpired term, from a list of three nominees submitted to him or her by the organization which originally nominated the member being replaced.

The Chair of the Restructured Historic Chattahoochee Commission shall serve as an ex officio policy making member of the commission.

(Acts 1966, Ex. Sess., No. 168, p. 190, §13; Acts 1969, No. 768, p. 1366, §1; Acts 1971, No. 500, p. 1213, §9; Acts 1973, No. 1077, p. 1831; Acts 1992, No. 92-108, p. 178, §7; Act 2007-195, p. 230, §3; Act 2008-142, p. 228, §3; Act 2016-202, §1.)

Section 41-9-244 Members to Serve Without Pay; Expenses.

No member of the commission shall receive any pay or emolument other than his expenses incurred in the discharge of his duties as a member of the commission which expenses shall be paid in the amounts provided for in Article 2 of Chapter 7 of Title 36 of this code. All such expenses are to be paid from the funds of the commission.

(Acts 1966, Ex. Sess., No. 168, p. 190, §14.)

Section 41-9-245 Meetings Generally; Quorum; Organization and Procedure; Officers.

The commission shall hold an annual meeting at the Capitol building in Montgomery, and eight members of the commission shall constitute a quorum for the transaction of business. Additional meetings will be held at such times and places within the State of Alabama as may be considered necessary, desirable or convenient upon call of the chairman or, in the case of his absence or incapacity, of the vice-chairman. However, by four-fifths vote of the commission, such meetings may be held outside the State of Alabama. The commission shall determine and establish its own organization and procedures in accordance with the provisions of this division and the general law. The commission shall elect a chairman, a vice-chairman, a secretary and a treasurer, and such officers shall hold office for a period of one year and until successors are elected.

(Acts 1966, Ex. Sess., No. 168, p. 190, §15; Acts 1969, No. 768, p. 1366, §2.)

Section 41-9-246 Board of Advisors.

(a) There is hereby established a Board of Advisors to the Alabama Historical Commission. Said board of advisors shall consist of no less than 15 persons. Each of the below listed societies, organizations, individuals, commissions and institutions shall have the authority to name one member of said board and shall submit the name of said person to the chairman of the commission prior to the annual meeting of the commission:

- (1) The Alabama Division, United Daughters of the Confederacy;
- (2) The Alabama Society of the Daughters of the American Revolution;
- (3) The Alabama Society of the Daughters of the American Colonists;
- (4) The Mobile Historic Development Commission;
- (5) The National Society of the Colonial Dames of America in the State of Alabama;
- (6) The Huntsville Historic Preservation Commission;
- (7) The Alabama Department of the Sons of Confederate Veterans;
- (8) The Gorgas Memorial Board;
- (9) The Hobson Memorial Board;
- (10) The Cahaba Advisory Committee;
- (11) The LaGrange Historical Commission;
- (12) The Fort Morgan Historical Commission;
- (13) The USS Alabama Battleship Commission;
- (14) The Tennessee Valley Historical Society;
- (15) The Montgomery Antiquarian Society;
- (16) The Helen Keller Property Board;
- (17) The Birmingham Historical Society;
- (18) The Board of Trustees of the Mobile Museum Board;
- (19) The Board of Trustees of the Montgomery Museum Board;
- (20) The head of the department of history and the head of the department of archaeology of each accredited, four year, degree granting university and college located within the State of Alabama;
- (21) The John H. Forney Historical Society;
- (22) The Tuscaloosa County Preservation Society;
- (23) The Blount County Historical Society;
- (24) The Chattahoochee Valley Historical Society;
- (25) The Dale County Historical Society;
- (26) The Etowah Historical Society;
- (27) The Hale County Historical Society;

- (28) The Huntsville Historical Society;
 - (29) The North Alabama Historical Society;
 - (30) The Old South Historical Society;
 - (31) The Pike County Historical Society;
 - (32) The Society of Pioneers of Montgomery;
 - (33) The Eufaula Heritage Association;
 - (34) The Marengo Historical Society;
 - (35) The Historic Mobile Preservation Society;
 - (36) The Alabama Society, Sons of the American Revolution;
 - (37) The Alabama Society, Southern Dames of America;
 - (38) The Huguenot Society in Alabama;
 - (39) The Alabama Society of the Colonial Dames of the 17th Century;
 - (40) The Coweta Memorial Association; and
 - (41) Any other local or regional historical society duly recognized by the commission which may exist or which may be created subsequent to August 19, 1966.
- (b) Said advisory board shall meet annually at a place to be designated by the commission and shall serve without compensation. The board shall advise the commission on matters relating to the historic and architectural assets of the State of Alabama and assist the commission in compiling and maintaining an inventory of such assets and in carrying out all of its various duties.
- (c) There may further be added to the advisory board by the commission such other civic, charitable and patriotic organizations as it may from time to time deem to be to the best interest of the commission.
- (Acts 1966, Ex. Sess., No. 168, p. 190, §16; Acts 1969, No. 768, p. 1366, §3.)*

Section 41-9-247 Executive Director.

The commission may employ an executive director, who shall serve at the pleasure of the commission and who shall be responsible directly to the commission for the general supervision and execution of the work of the commission. The commission shall fix his compensation, with the approval of the Governor and the State Personnel Board, the same to be paid from the funds of the commission, and shall further designate his duties and authority.

(Acts 1966, Ex. Sess., No. 168, p. 190, §6.)

Section 41-9-248 Employees.

The commission may employ either on a part-time or full-time basis such advisors, archaeologists, architects, engineers, attorneys, real estate appraisers, laborers, artisans, historians, caretakers, guides, peace officers, technicians, superintendents, stenographers and administrative employees and supervisory and professional personnel as may be necessary or advisable for carrying out in the most efficient and beneficial manner the purposes and provisions of this division, and all permanent full-time employees other than the executive director, the state officer of archaeology and projects supervisor shall be subject to the state Merit System.

(Acts 1966, Ex. Sess., No. 168, p. 190, §5; Acts 1971, No. 500, p. 1213, §4; Acts 1975, No. 1173, §1.)

Section 41-9-249 Powers and Duties of Commission Generally.

The commission shall have the following duties and powers:

- (1) To promote and increase knowledge and understanding of the history of this state from the earliest time to the present, including the archaeological, Indian, Spanish, British, French, Colonial, Confederate and American eras, by adopting and executing general plans, methods and policies for permanently preserving and marking objects, sites, structures and ruins as defined in Section 41-9-242;
- (2) To promote and assist in the publicizing of the historic resources of the state by preparing and furnishing information to public mass media and to governmental agencies charged with publicity and to coordinate any of its objectives, efforts or functions with any agency or agencies of the federal government, of the State of Alabama and of other states or local governments having objectives similar or related to those of the commission;
- (3) To accept for renovation, maintenance, restoration, preservation or management and operation any building or site within the State of Alabama owned by the United States, the State of Alabama or any agency or subdivision thereof or by the National Trust for Historic Preservation or by natural or corporate persons, public or private, upon such terms and conditions as to the commission shall be deemed in the best interest of the State of Alabama in conformity with the purposes of this division;
- (4) To acquire, by exercise of the power of eminent domain, historic structures of paramount or exceptional importance, such as those Alabama landmarks eligible for nomination to or recorded in the National Register of Historic Places; provided, that at least two-thirds of the members of the commission shall vote to acquire such structures by the exercise of this measure;
- (5) To charge admissions at the various buildings and sites under the control of the commission throughout the state and to sell booklets, pamphlets and souvenirs at said locations and to retain and use the proceeds of said sales and admissions for the furtherance of the purposes of the commission as defined by this division;
- (6) To adopt a seal for the commission and to use the same on its brochures, stationery and other official publications and upon its historic site markers;
- (7)
 - a. To acquire, receive and take title to, by purchase, gift, lease, devise or otherwise, and to own, to hold, keep and develop, and to sell, transfer, convey, lease, and assign to any person or otherwise dispose of property of every kind and character, whether real, personal or mixed, whether tangible or intangible, whether in trust or otherwise, together with any and every interest therein, in furtherance of the lawful objectives of the commission;
 - b. To negotiate for Dismals Wonder Gardens in Franklin County; to be held in trust for the Alabama Indian Commission. The administration of said property shall be by and with consultation with the Alabama Historical Commission and the Alabama Indian Commission for the preservation of the historical heritage of said property and shall utilize any proceeds therefrom, including interest on any investments, for the preservation of the property;
 - c. To administer such property or trusts, whenever any such property is received or held to be used for the benefit of the historical heritage of the State of Alabama, for preservation of historic sites, buildings and objects, or for other lawful objectives of the commission, as it deems in the best interest of historical preservation or in furtherance of the objective for which the property is held or the donation or gift is made; and to convert such property or any portion thereof into securities or other forms of property and use the proceeds therefrom, including any interest on investments, as it deems will best promote the objectives of the commission;

d. To accept as trustee, beneficiary, or both, any interest in such property, together with any proceeds from its investment, for the benefit of historical preservation or other purposes of the commission, upon such conditions as may be acceptable to the donor and the commission. No such undertaking entered into by the commission or its agent or agents shall bind the state to pay any state moneys to anyone; provided, however, that nothing herein shall prevent the commission from undertaking payments out of the proceeds from such trust funds as a condition of the acceptance of the donation. All trust funds administered pursuant to this act may be required by the commission to pay the expenses of administering the same. Such gifts shall be deductible from Alabama state income tax by the donor or donors;

e. To convey title or any interest in real estate by deed or other instrument executed by a majority of the commissioners or by agent or agents authorized by a majority vote of the commission; and to convey property other than real estate by agent or agents authorized by a majority vote of commissioners present and voting.

(8) To maintain an office in a location in the state to be selected by the commission for the use of the executive director, the employees and the commission and to acquire the necessary furniture and equipment therefor;

(9) To prepare, create, purchase and distribute pamphlets and brochures describing the various historic buildings and sites under the jurisdiction of the State of Alabama or any of its agencies;

(10) To make and publish a survey of the buildings, ruins and sites of historic, architectural or archaeological significance within the State of Alabama and to make available such survey to individuals, institutions and governmental bodies desiring copies of same;

(11) To determine from such survey the buildings, ruins and sites listed therein which are considered worthy of permanent preservation, to certify same as being worthy and to publish said list;

(12) To establish criteria for the certification, selection and acquisition of historic properties for state ownership and for state aid to local historic site projects;

(13) To nominate selected landmarks with historic, architectural and archaeological significance to the National Register of Historic Places using priorities established by the commission;

(14) To establish and maintain an Alabama state historic preservation depository into which may be deposited antiques, relics, artifacts, mementos, paintings and other objects contributed to or acquired by the state or the commission. The commission shall have the authority to restore these objects and to use them for the furnishing of its own historic buildings and other selected landmarks in Alabama;

(15) To rent or lease any of its acquisitions to public or private agencies;

(16) To publish an informational newsletter which shall periodically report on and promote local, regional and state historic preservation activities;

(17) To produce and publish technical ("how to") manuals on historic preservation;

(18) To publish and present citations and distinguished service awards to selected private and public organizations and individuals for outstanding achievements in preserving the heritage of Alabama;

(19) To purchase, produce, sell and distribute historic souvenir items;

(20) To improve, restore, preserve, renovate, maintain, exhibit, repair, rebuild, recreate and reconstruct its acquisitions, and the commission shall have jurisdiction over the same and the exhibits located thereon;

(21) To purchase or otherwise acquire and to erect and maintain "historic markers" on such buildings, roads, trails, routes and sites as it shall designate and to cooperate with and assist local, regional and state historical groups in selecting and erecting such markers; and

(22) To accept the gift of money and real and personal property from any and all public and private sources. Such gifts shall be deductible from Alabama state income tax by the donor.

(Acts 1966, Ex. Sess., No. 168, p. 190, §3, 7, 10, 11; Acts 1971, No. 500, p. 1213, §2, 5, 6, 7; Acts 1991, 1st Ex. Sess., No. 91-805, p. 201, §1.)

Section 41-9-249.1 Contracts for Recovery or Salvage of Archaeological Treasure, Etc.

(a) Notwithstanding any provision of law to the contrary, the Alabama Historical Commission may enter into contracts with any group or person for the recovery or salvage of archaeological treasure, sunken or abandoned ships and wrecks of the sea, or parts thereof or their contents, which are determined to be located on state owned lands, or on private land if the written consent of the owner thereof is first obtained. Such contracts shall be on forms approved by the commission and may provide for fair compensation to the salvager, and owner of the private land where applicable, in terms of a percentage of the reasonable cash value of the objects recovered or at the discretion of the commission, of a fair share of the objects recovered. The amount constituting a fair share shall be determined by the commission, taking into consideration the circumstances of each operation, and the reasonable cash value may be determined by contractual agreement for appraisal by qualified experts or by representatives of the contracting parties. Each contract shall provide for the termination of any right in the salvager thereunder upon the violation of any of the terms thereof. Each contract shall be approved by both the state Finance Director and the Governor. The distribution of the state's share of the recovery or salvage shall be as follows:

(1) All archaeological treasure and artifacts shall be placed in the custody and control of the Alabama Historical Commission.

(2) All monetary proceeds from the sale of any recovered or salvaged archaeological treasure or artifacts including but not limited to gold, silver or other precious metal shall be deposited with the State Treasurer to the credit of the State General Fund.

(b) The provisions of this section are supplemental. It shall be construed in pari materia with other laws regulating salvage and excavation of antiquities; however, those laws or parts of laws which are in direct conflict or inconsistent herewith are hereby repealed.

(Acts 1984, 2nd Ex. Sess., No. 85-53, p. 75.)

Section 41-9-250 Preservation, Operation, Etc., of Certain Historical Properties and Sites by Commission.

(a) The following historic properties and sites shall be under the jurisdiction and control of the Alabama Historical Commission:

(1) Fort Mims, Stockton, Baldwin County;

(2) Fort Toulouse, Wetumpka, Elmore County;

(3) Gaineswood, Demopolis, Marengo County; and

(4) Confederate Memorial Cemetery, Mountain Creek, Chilton County.

(b) The Alabama Historical Commission shall have full authority to develop, renovate, restore, preserve, maintain, operate, exhibit and publicize such properties in accordance with the powers and responsibilities of the said commission.

(Acts 1971, No. 665, p. 1374.)

Section 41-9-251 Cahawba Historical Site - Preservation, Operation, Etc.

The Cahawba Historical Site, a property on the National Register of Historic Places, Dallas County, Alabama, shall be under the jurisdiction and control of the Alabama Historical Commission, which shall have full authority to develop, renovate, preserve, maintain, operate, exhibit, and publicize the Cahawba Historical Site in accordance with the powers and responsibilities of the commission.

(Acts 1975, 3rd Ex. Sess., No. 155, §1; Act 2003-401, §1.)

Section 41-9-252 Cahawba Historical Site - Advisory Committee.

(a)(1) There is established an advisory committee to be known as the Cahawba Advisory Committee, composed of 16 members, 15 of whom shall be appointed by the Governor. The Judge of Probate of Dallas County shall be the sixteenth member but shall be a member ex officio and shall not be entitled to a vote on the advisory committee. The members shall serve for terms of seven years each, and the judge of probate shall serve throughout his or her term of office. Members of the advisory committee shall be appointed so that each congressional district is represented by one appointed member on the advisory committee; except, that the congressional district in which Cahawba is situated shall be represented by eight appointed members, five of whom shall be residents of Dallas County and three of whom shall be from some other county in the congressional district. The membership of the advisory committee shall reflect the racial, ethnic, gender, urban/rural, and economic diversity of the state.

(2) The chair shall establish and maintain a bank account on behalf of the advisory committee and draw warrants for any lawful expenditures.

(3) The advisory committee shall advise the Alabama Historical Commission regarding the restoration and the development of the Old Cahawba Capital Site.

(4) The advisory committee shall chose biennially one of its members as chair, one as vice chair, and one as secretary-treasurer.

(5) Advisory committee members shall receive a per diem compensation sum to be fixed by the advisory committee, but the sum shall not be less than one hundred fifty dollars (\$150), for attending official meetings of the advisory committee. The chair may approve the payment for an advisory committee member authorized to perform official duties at other times. Advisory committee members shall receive per diem allowance and travel expenses incurred in attending official meetings or in performing any actual service under the direction of the advisory committee and shall be paid in accordance with Article 2, commencing with Section 36-7-20, of Chapter 7 of Title 36, after approval by the chair.

(6) The secretary-treasurer shall receive such compensation as may be fixed by the advisory committee, which shall be in addition to his or her per diem compensation and payments made under Article 2, commencing with Section 36-7-20, of Chapter 7 of Title 36. The secretary-treasurer shall be paid a sum for clerical expenses fixed by the advisory committee.

(b) The chair of the advisory committee, with the approval of a majority of the committee members, may appoint an executive director. The executive director shall not be a member of the state classified service.

(c) The executive director shall be compensated by a salary payable from any funds available to the advisory committee. The exact amount of the executive director's salary shall be set by the advisory committee, but in no event shall the salary be less than 60 percent nor more than 75 percent of the amount set as the standard compensation for cabinet level officials of the state.

(d) The executive director may hire an assistant director and such staff, at the pleasure of the executive director, as deemed necessary, with the approval of the advisory committee, but without regard to the state Merit System. The advisory committee shall approve all staff members hired and their job descriptions, and shall set the rate of pay or compensation due the assistant director and other staff.

(e) The advisory committee may permit any employee of the advisory committee to be treated as a state employee for the purpose of participating in any insurance programs and other fringe benefits provided other nonclassified state employees.

(f) It is the duty of the advisory committee, acting through its executive director, assistant director, and staff to perform the following duties:

(1) To provide statewide public awareness, public information, and education services regarding the Old Cahawba Capital Site.

(2) To solicit, collect, and receive funds from the public and private sectors for the support, maintenance, and preservation of the Old Cahawba Capital Site.

(3) To promote and encourage public and private efforts to benefit the Old Cahawba Capital Site project.

(4) To appropriate and expend funds, make grants, contract, cooperate financially or otherwise with the Alabama Historical Commission, Dallas County, and any historical organization, nonprofit corporation, or governmental agency to acquire, establish, maintain, reconstruct, and preserve historical sites in and around Alabama's first permanent Capital at Cahawba, as may be deemed beneficial by the Alabama Historical Commission.

(5) To acquire title, possession, or control of properties and also objects of historic interest associated with or representative of the era of the Old Cahawba Capital Site, but only those located beyond the Old Cahawba Capital Site.

(6) To make grants to the Alabama Historical Commission, Dallas County, and any historical organization, nonprofit corporation, or governmental agency to acquire title, possession, or control of properties or for their preservation, maintenance, reconstruction in, or relocation to Alabama's first permanent Capital at Cahawba.

(7) To lease, gift, sell, or otherwise dispose of any surplus, duplicate, or unused properties.

(g) The executive director, assistant director, and staff shall perform those duties required by the advisory committee necessary to implement this section.

(Acts 1943, No. 486, p. 449; Acts 1959, No. 387, p. 1012; Acts 1961, No. 815, p. 1191; Acts 1975, 3rd Ex. Sess., No. 155, §3; Acts 1981, 1st Ex. Sess., No. 81-944, §1; Acts 1982, No. 82-368; Acts 1994, No. 94-703, p. 1357, §1; Act 2003-401, §1.)

Section 41-9-253 Cahawba Historical Site - Powers of Commission; Payment of Expenses.

The Alabama Historical Commission may acquire title, possession, or control of such properties and also of objects of historic interest at the Cahawba Historical Site as it may deem necessary or proper to be maintained, preserved, and protected on behalf of the State of Alabama and may acquire, by purchase, construction, lease, gift, condemnation, or otherwise, lands and rights in land, including leaseholds and easements, and water rights in the rivers and lands adjacent to or in the immediate vicinity of Cahawba. The commission's power of eminent domain may be exercised under Title 18 and any amendments thereto, or pursuant to any other general statutory provision enacted for the exercise of the power of eminent domain. The commission may mark in suitable manner the places or locations of historic interest at such point and prepare and publish for distribution pamphlets or other printed matter with respect thereto. The expenses incurred for such purposes by the historical commission shall be paid out of any appropriation made to the commission, upon warrant drawn by the Comptroller, supported by an itemized account thereof approved by the board of trustees and by the Governor.

(Acts 1943, No. 486, p. 449; Acts 1959, No. 387, p. 1012; Acts 1961, No. 815, p. 1191; Acts 1969, No. 854, p. 1560; Acts 1975, 3rd Ex. Sess., No. 155, §1; Act 2003-401, p. 1167, §1.)

Section 41-9-254 Acquisition, Operation, Etc., of Libraries or Museums by Commission; Commission Not to Engage in Publishing or Printing of Historical Quarterlies.

The commission shall not accept, acquire, operate or maintain libraries or museums, except when the same are an integral part of one of the properties owned or managed by the commission, nor shall the commission engage in the publishing or printing of historical quarterlies.

(Acts 1966, Ex. Sess., No. 168, p. 190, §12; Acts 1971, No. 500, p. 1213, §8.)

Section 41-9-255 Alabama State Historic Preservation Fund.

There is hereby established in the State Treasury a fund to be known as the "Alabama State Historic Preservation Fund" into which shall be deposited all moneys received by the commission from admissions, inspection fees, gifts, donations, grants, leases, rentals, bequests, loans, governmental appropriations or any other sources, either public or private. Such funds shall be used by the commission to pay the costs of the maintenance, acquisitions, preservation and operation of its acquisitions and for carrying out any and all of the purposes of this division, including the payment of the salaries of any employees of said commission and any expenses of said commission. Money contributed to or deposited in this fund for capital outlay projects and from any source other than state appropriations for operations shall not revert to the General Fund of the state, but shall remain in the preservation fund until expended by the commission.

(Acts 1966, Ex. Sess., No. 168, p. 190, §4; Acts 1971, No. 500, p. 1213, §3.)

Section 41-9-256 Exemption from Taxation of Commission and Properties, Income, Etc., Thereof.

The commission, as an agency of the State of Alabama, shall constitute a nonprofit governmental agency and shall have a tax-exempt status, and the properties of the commission and the income therefrom, all lease agreements and contracts made by it shall be forever exempt from any and all taxation by the State of Alabama and any political subdivision thereof, including, but not limited to, income, admission, amusement, excise, sales, use and ad valorem taxes.

(Acts 1966, Ex. Sess., No. 168, p. 190, §9.)

Section 41-9-257 Council on Historic Pilgrimages - Created; Purpose.

There is hereby created the Alabama Council on Historic Pilgrimages, the same to be established under the auspices of the Alabama Historical Commission, said council having the purpose of coordinating the efforts of each of the existing and proposed historic pilgrimages in the State of Alabama, whether publicly or privately sponsored.

(Acts 1975, 4th Ex. Sess., No. 67.)

Section 41-9-258 Council on Historic Pilgrimages - Composition.

The Council on Historic Pilgrimages shall consist of seven individual members, one being appointed from each of the six districts of the state as the same shall be established by the Alabama Historical Commission and one being a representative of the Alabama Historical Commission. Additionally, there shall be two ex officio individual members, one representing the Alabama Travel Council and one representing the State Bureau of Tourism and Travel.

(Acts 1975, 4th Ex. Sess., No. 67.)

Section 41-9-259 Council on Historic Pilgrimages - Appointment and Terms of Members; Duties.

(a) The individual members of the Council on Historic Pilgrimages who represent the six above described districts shall each be appointed, initially, by the Alabama Historical Commission, and three of the initially appointed members shall serve for terms of one year, with the other three serving for terms of two years each. Subsequent to the initial appointment, future individual members of the council shall be named for terms of two years each, and such future members of the council shall be named by the member historic pilgrimage organizations within the district represented by such council member.

(b) The Council on Historic Pilgrimages shall have the authority to establish such policies as it deems necessary for the carrying out of its purposes and to admit as general nonvoting members of the council such organizations in the State of Alabama engaged in the business of historic pilgrimages as it may, in its discretion, determine.

(c) The council shall have among its duties the duty to work closely with the Alabama Travel Council and the State Bureau of Tourism and Travel, and such organizations shall, themselves, provide assistance and advice to the Council on Historic Pilgrimages.

(Acts 1975, 4th Ex. Sess., No. 67.)

Section 41-9-260 Transfer to Commission of Certain Parts of Fort Morgan Military Reservation, Etc.; Development, Restoration, Etc., Thereof by Commission; Operation of Portion of Reservation Retained by Department of Conservation and Natural Resources.

All of that part of the Fort Morgan Military Reservation lying within the Fort Morgan Military Reservation conveyed from the United States of America to the State of Alabama by quitclaim deed executed May 26, 1927, and on which Fort Morgan itself is located, and also a certain part of the Fort Morgan Military Reservation conveyed by the United States of America to the State of Alabama by deed executed December 16, 1946, including all that area south of the outer south face of the east-west sea wall and west of the north-south sea wall, is hereby transferred to the Alabama Historical Commission. All other property, both real and personal, including structures and objects located on either of said tracts of land, owned by the Fort Morgan Historical Commission and all of its powers, authority and jurisdiction over said property are also hereby transferred to the Alabama Historical Commission, and any right, title or interest which the state Department of Conservation and Natural Resources has in the above described property is also hereby transferred to the Alabama Historical Commission.

Such commission shall have full authority to develop, renovate, restore, preserve, maintain, operate, exhibit and publicize the above described properties in accordance with the powers and responsibilities of said Alabama Historical Commission.

Any right, title or interest of the Department of Conservation and Natural Resources in all that part of the Fort Morgan Military Reservation not hereinabove transferred to the Alabama Historical Commission shall continue to be held by the state Department of Conservation and Natural Resources, and all such property may be used as a public park for recreation, such as camping, boating, fishing and any other purposes for which the Department of Conservation and Natural Resources is authorized to maintain and operate a public park. The paved road that runs south at the sea wall shall, however, be open for use by vehicles for ingress and egress to the beach, and the Department of Conservation and Natural Resources shall not prohibit camping on any part of the reservation under their jurisdiction and control.

(Acts 1976, No. 628, p. 865.)

Section 41-9-261 Designation of Commission as Agency Responsible for Restoration and Preservation of State Capitol; Powers and Duties.

(a) The primary restoration, planning and preservation responsibility for the State Capitol of Alabama and its contiguous historic grounds, designated by the United States government as a national historic landmark, is hereby delegated to the Alabama Historical Commission.

(b) The Alabama Historical Commission is instructed to protect the historic and architectural integrity of this historic Greek revival masterpiece which served as the first Capitol of the Confederacy in 1861 and has served as the Capitol of Alabama for more than 120 years.

(c) The agencies of the State of Alabama charged with architectural, engineering, maintenance and alteration responsibilities for the State Capitol shall submit plans and specifications to the Alabama Historical Commission which shall review them for the retention of the historic merit and architectural integrity of the landmark prior to any adaptive or construction activities.

(d) The commission shall be authorized and empowered to promote and preserve the historic character and architectural purity of the Capitol building and grounds and, to that end, it shall exercise its authority, control and general supervisory jurisdiction over the Capitol grounds, including walkways and driveways, and over all public areas within the Capitol building, including the outer office of the executive suite. Such authority shall specifically include, but not be limited to, the corridors, rotundas, lobbies, entranceways, stairways, restrooms, porticos, steps and elevators. The commission shall have no jurisdiction over the areas used for private office space, except as to structural modifications, but shall have jurisdiction over all areas specified in this section, and any and all changes contemplated, whether they be architectural in nature or merely the moving or replacement of furniture and furnishings, shall first require the approval of the commission.

With respect to the legislative chambers, legislative lounges and legislative meeting rooms, the commission shall be authorized and empowered to advise and consult with the Clerk of the House and the Secretary of the Senate and the presiding officer, respectively, and to suggest and recommend changes and renovations within such spaces that would be appropriate and in keeping with the preservation of the historic value and architectural purity therein; provided, however, that no changes or renovations to the said chambers, lounges or meeting rooms shall be undertaken or initiated without the approval of the Clerk of the House and the Secretary of the Senate and the presiding officer, respectively; provided further, that no changes or renovations to the Capitol building and grounds as defined in this section, other than the legislative chambers, legislative lounges and legislative meeting rooms provided for in the preceding provisions of this sentence, shall be undertaken or initiated without the approval of the Governor.

(e) Nothing in this section shall be construed as to supersede any authority of the Building Commission and, if so, that portion is expressly repealed.

(Acts 1969, No. 1148, p. 2153, §2; Acts 1976, No. 634, p. 881.)

Section 41-9-262 Fort Tombeckbee Historical Advisory Board.

(a) An advisory board to be known as the Fort Tombeckbee Historical Advisory Board is hereby authorized to be appointed by the Governor for the purpose of advising the Alabama Historical Commission on the acquisition, maintenance and protection of certain properties and objects of historical interest at Fort Tombeckbee in Sumter County. Said board shall be composed of three members, and the first appointees shall be appointed to serve for terms of two, four and six years, respectively, and subsequent appointees shall serve for terms of four years. Such members shall serve without compensation.

(b) Said board shall advise the Alabama Historical Commission: To acquire title, possession or control of such properties and also of objects of historic interest at Fort Tombeckbee as it may deem necessary or proper, to be maintained, preserved and protected on behalf of the State of Alabama; to mark in suitable manner the places or locations of historic interest at such point; and to prepare and publish for distribution pamphlets or other printed matter with respect thereto. The Alabama Historical Commission may, in its complete discretion, act upon any suggestions or advice of the advisory board. Any expenses incurred by the board shall be paid out of any money appropriated by the Legislature or by any gift, bequest or grant from whatever source.

(Acts 1978, No. 516, p. 571.)

Section 41-9-263 Sunset Provision.

The Alabama Historical Commission is subject to the Alabama Sunset Law, Chapter 20, Title 41, as an enumerated agency pursuant to Section 41-20-3, and shall have a termination date of October 1, 2007, and every four years thereafter, unless continued pursuant to the Alabama Sunset Law.

(Act 2006-151, p. 222, §3.)

Underwater Cultural Resources

Section 41-9-290 This division shall be known as and may be cited as the “Alabama Underwater Cultural Resources Act.”

Section 41-9-291 Definitions.

As used in this division, the following terms shall have the following meanings:

(1) COMMISSION. The Alabama Historical Commission, acting as the custodian of cultural resources for the State of Alabama.

(2) CONTRACTOR. Any individual, company, corporation, or private or public institution determined by the commission to be appropriately qualified that has applied for and received a permit or contract from the commission to begin exploration or excavation activities in state-owned waters.

(3) CULTURAL RESOURCES. All abandoned shipwrecks or remains of those ships and all underwater archaeological treasures, artifacts, treasure troves, or other cultural articles and materials, whether or not associated with any shipwreck, that are contained in or on submerged lands belonging to the State of Alabama and the sea within the jurisdiction of the state, and that have remained unclaimed for more than 50 years, excluding there from sunken logs, cants, and timber resources of any other type not associated as part of a shipping vessel, and are eligible for, or listed in, the National Register of Historic Places

(4) EXCAVATION. The study and intentional removal from submerged land belonging to the state, by accepted scientific methods, of any objects recognized as cultural resources.

(5) **EXPLORATION.** The systematic examination by actual survey of an area of submerged land belonging to the state for the purpose of locating and recognizing cultural resources.

(6) **SUBMERGED LANDS.** Lands under navigable waterways owned or controlled by the State of Alabama.

(7) **TREASURE TROVE.** Any gold bullion, gold ingots, gold dust, silver bars, and other precious metals or stones.

(Act 99-595, p. 1364, §2; Act 2019-484, §1.)

Section 41-9-292 Use of State Cultural Resources.

(a) All cultural resources as defined herein are declared to be state cultural resources subject to the exclusive dominion and control of the State of Alabama.

(b) Cultural resources shall not be taken, damaged, destroyed, salvaged, excavated, or otherwise altered without a prior contract or permit obtained through the commission, which is designated as the official custodian of state cultural resources within the jurisdiction of the State of Alabama; provided, however, that issuance of any contract or permit shall also be subject to the prior written approval of the Commissioner of Conservation and Natural Resources.

(Act 99-595, p. 1364, §3.)

Section 41-9-293 Management Plan; Rules and Regulations.

(a) The commission, in coordination with the Department of Conservation and Natural Resources, shall develop and implement a management plan for cultural resources. The commission may appoint an advisory committee to assist the commission in the development and implementation of a management plan for cultural resources, and to advise the commission with respect to needed rules or regulations. The commission, in coordination with the Department of Conservation and Natural Resources, may promulgate, in accordance with the state Administrative Procedure Act and in the best interest of the state, any rule or regulation necessary to implement this division; provided however, that the rules and regulations shall be subject to the approval of the director of the commission and the Commissioner of Conservation and Natural Resources. The rules and regulations shall have the force and effect of law.

(b) These regulations shall include, but not be limited to, any of the following:

(1) The classification of historic maritime and submerged resources.

(2) Contracting or permitting for various activities.

(3) Establishing a repository or repositories for holding the ships, artifacts, treasure troves, or other cultural artifacts and materials recovered in the areas stipulated in this division.

(4) Methods of enforcement of this division and rules and regulations promulgated hereunder.

(Act 99-595, p. 1364, §4.)

Section 41-9-294 Permit Etc., for Exploration or Excavation.

(a) Any qualified individual, company, corporation, or public institution desiring to conduct any type of exploration or excavation of cultural resources shall first make application to the commission for a permit or contract to conduct the operation. If the commission finds that the granting of a permit or contract is in the best interest of the state, it may, subject to the other provisions of this division, grant the applicant a permit or contract for a period of time and under those terms and conditions as the commission considers to be in the best interest of the state.

(b) Holders of permits or contracts shall be responsible for obtaining permission of any federal agencies having jurisdiction, including, but not limited to, the United States Department of the Navy and the United States Army Corps of Engineers, prior to conducting those activities.

(c) Permits or contracts may be issued or made for any of the following activities, without limitation:

- (1) Recreational diving permit or contract.
- (2) Exploration and evaluation permit or contract.
- (3) Excavation and recovery permit or contract.

(Act 99-595, p. 1364, §5.)

Section 41-9-295 Commercial Fishing Restrictions.

The commission may restrict, when necessary, as determined in writing in the sole discretion of the Commissioner of Conservation and Natural Resources, the activities of commercial fishing vessels in or around known underwater cultural resources when the likelihood of damage to or any alterations of the cultural resources is deemed evident.

The restricted area shall encompass only the immediate area of the resource so as not to unduly disrupt fishing operations.

(Act 99-595, p. 1364, §6.)

Section 41-9-296 Distribution of Funds.

(a) Any funds received by the commission under the terms and conditions of permits or contracts made pursuant to this division shall be placed in funds maintained in the State Treasury.

(b) The commission shall, pursuant to its rulemaking power, provide a procedure for the sale at public auction of any articles seized pursuant to this division, with the proceeds going to the State General Fund to be appropriated by the Legislature.

(Act 99-595, p. 1364, §7.)

Section 41-9-297 Theft or Disturbance of a Cultural Resource.

(a) A person commits the crime of theft or disturbance of a cultural resource protected by the commission if the person does either of the following:

- (1) Intentionally and knowingly removes, alters, disturbs, or destroys any cultural resource without the prior written authorization of the commission by permit or contract.
- (2) Knowingly buys, receives, conceals, aids in the concealment of, or possesses any illegally obtained cultural resources.

(b) Intentional and knowing theft or disturbance of a cultural resource having a value of less than one thousand dollars (\$1,000) shall constitute a Class A misdemeanor and be punishable, upon conviction, as provided by law.

(c) Intentional and knowing theft or disturbance of a cultural resource with a value of one thousand dollars (\$1,000) or more shall constitute a Class C felony and shall be punishable, upon conviction, as provided by law.

(Act 99-595, p. 1364, §8.)

Section 41-9-298 Seizure of Equipment, Etc.

In all cases of arrest and conviction under Section 41-9-297, all boats, instruments, and other equipment used directly in connection with the offenses are declared to be contraband and shall be seized and brought before the court having jurisdiction of the offense for proper disposal.

History: (*Act 99-595, p. 1364, §9.*)

Section 41-9-299 Enforcement of Division.

All law enforcement agencies and officers, state and local, shall assist the commission in the enforcement of this division.

(*Act 99-595, p. 1364, §10.*)

Section 41-9-299.1 Exceptions.

(a) Notwithstanding any other provisions of this division to the contrary, no contract with or permit from or fee paid to the commission shall be required for activities performed pursuant to United States Army Corps of Engineers' permits, including general permits.

(b) Notwithstanding any other provisions of this division to the contrary, any violation of this division caused by activities conducted for purposes not related to the exploration, excavation, or salvaging of cultural resources may be cured and any otherwise applicable crimes, penalties, or seizures will no longer apply if the activities in violation of this division are halted as soon as practicable after notice from the commission and an application for any contract or permit determined to be necessary is submitted to the commission.

(*Act 99-595, p. 1364, §11.*)

Section 41-9-299.2 Construction of Division.

This division shall be construed in pari materia with Section 41-9-249.1.

(*Act 99-595, p. 1364, §13.*)

Tax Credit for Historic Structures

Section 40-9F-30 Applicability.

This article shall apply to qualified structures throughout the State of Alabama.

(*Act 2017-380, §1.*)

Section 40-9F-31 Definitions.

As used in this article, the following terms have the following meanings:

(1) CERTIFIED HISTORIC STRUCTURE. A property located in this state which is at least 60 years of age, unless the structure is a historic structure located within the boundaries of a National Monument or Park as declared by the United States Congress or the President of the United States, in which case the federal age provisions shall apply, and is certified by the Alabama Historical Commission as being individually listed in the National Register of Historic Places, eligible for listing in the National Register of Historic Places, or certified by the commission as contributing to the historic significance of a Registered Historic District. For applications submitted after June 1, 2023, a property must be 75 years of age.

(2) CERTIFIED REHABILITATION. Repairs or alterations to a certified historic structure that is certified by the commission as meeting the U.S. Secretary of the Interior's Standards for Rehabilitation which meet the requirements of 26 U.S.C. § 47.

(3) COMMISSION. The Alabama Historical Commission or its successor.

(4) COMMITTEE. The Historic Tax Credit Evaluating Committee established by this article.

(5) DEPARTMENT. The Alabama Department of Revenue or its successor.

(6) DISQUALIFYING USE. Any use of a certified historic structure that is occupied by an owner and used exclusively as a primary or secondary residence.

(7) OWNER. Any taxpayer filing a State of Alabama income tax return or any entity that is exempt from federal income taxation pursuant to 26 U.S.C. § 501, that owns title to a qualified structure, or owns a leasehold interest in a qualified structure for a term of not less than 39 years.

An owner as defined herein shall not be considered a private user as defined in Section 40-9A-1.

(8) QUALIFIED REHABILITATION EXPENDITURES. Any expenditure as defined under 26 U.S.C. § 47, as amended, and the related regulations thereunder, and other reasonable expenses and costs expended in the rehabilitation of a qualified structure. Qualified rehabilitation expenditures do not include the cost of acquisition of the qualified structure, the personal labor by the owner, or any cost associated with the rehabilitation of an outbuilding of the qualified structure, unless the outbuilding is certified by the commission to contribute to the historical significance of the qualified structure.

(9) QUALIFIED STRUCTURE. Certified historic structures that are certified by the commission as meeting the requirements contained in 26 U.S.C. § 47.

(10) REGISTERED HISTORIC DISTRICT. Any district listed in the National Register of Historic Places and any district that is either of the following:

a. Designated under Alabama or local law as containing criteria that substantially achieves the purpose of preserving and rehabilitating buildings of historic significance to the district.

b. Certified by the U.S. Secretary of the Interior as meeting substantially all of the requirements for the listing of districts in the National Register of Historic Places.

(11) REHABILITATION PLAN. Construction plans and specifications for the proposed rehabilitation of a qualified structure in sufficient detail to enable the commission to evaluate compliance with the standards developed under this article.

(12) SUBSTANTIAL REHABILITATION. Rehabilitation of a qualified structure for which the qualified rehabilitation expenditures exceed 50 percent of the owner's original purchase price of the qualified structure or twenty-five thousand dollars (\$25,000), whichever is greater.

(Act 2017-380, §2; Act 2021-431, §1; Act 2023-522, §1.)

Section 40-9F-32 Procedures for Rehabilitation of Qualified Structures; Tax Credits; Review; Audit; Fees; Report to Legislature.

(a) The commission shall develop standards for the approval of the substantial rehabilitation of qualified structures for which a tax credit is sought. The standards shall: (i) take into account whether the substantial rehabilitation of a qualified structure is consistent with the historic character of the structure or of the Registered Historic District in which the property is located; and (ii) for tax years 2023 through 2027, establish a mechanism to require owners to confirm that the proposed use for the qualified structure is not a disqualifying use in the application, and prior to the commission's issuance of the tax credit certificate for the qualified structure under 40-9F-32(d).

(b) Prior to beginning any substantial rehabilitation work on a qualified structure, the owner shall submit an application and rehabilitation plan to the commission and an estimate of the qualified rehabilitation expenditures under the rehabilitation plan; provided, however, that the owner, at its own risk, may incur qualified rehabilitation expenditures no earlier than six months prior to the submission of the application and rehabilitation plan that are limited to architectural, engineering, and land surveying fees and related soft costs and any costs related to the protection of the qualified structure from deterioration.

(c)(1) The commission shall review the application and rehabilitation plan to determine that the information contained therein is complete. If the commission determines that the application and rehabilitation plan are complete, the commission shall recommend the project to the committee for the reservation of a tax credit. If the project is approved for a tax credit by the committee, the commission shall reserve, for the benefit of the owner, an allocation for a tax credit as provided in Section 40-9F-33, and the commission shall notify the owner in writing of the amount of the reservation. The reservation of tax credits does not entitle the owner to an issuance of tax credits until the owner complies with all other requirements of this article for the issuance of the tax credits. The reservation of tax credits shall be made by the commission in the order in which the committee has ranked completed applications and rehabilitation plans. Reservations of tax credits shall be issued by the commission within a reasonable time from the filing of a completed application and rehabilitation plan. Only the property for which a property address, legal description, or other specific location is provided in the application shall be reviewed. Ownership of an entity that is the owner of property contained in the application shall not be a factor in the commission's review of the application and no subsequent change in the ownership structure of such entity shall result in the loss or rescission of a reservation of tax credits. The owner shall not be permitted to request the review of another property for approval in the place of the property contained in the application. Any application disapproved by the commission or the committee shall be removed from the review process, and the commission shall notify the owner in writing of the decision to remove the application. A disapproved application may be resubmitted, but shall be deemed to be a new submission and may be charged a new application fee. In the event the reservations of tax credits equal the total amount available for reservations during the tax year, all owners with applications then awaiting approval or thereafter submitted shall be notified by the commission that no additional tax credits shall be granted during that tax year. The applications shall remain in active status from the date of the original application and shall be considered for recommendations of tax credits in the event that additional credits become available due to rescission by the commission or when a new tax year's allocation of tax credits becomes available.

(2) Owners receiving a reservation of tax credits shall commence rehabilitation, if rehabilitation has not previously begun, within 18 months of the date of issuance of the written notice from the commission to the owner granting the tax credits. Commencement of rehabilitation shall mean that, as of the date in which actual physical work contemplated by the rehabilitation plan submitted with the application has begun, the owner has incurred no less than 20 percent of the estimated costs of rehabilitation provided in the application. Within 36 months of the date of issuance of the written notice from the commission to the owner granting the tax credit reservation, the owner must have incurred an additional 50 percent of the estimated costs of rehabilitation provided in the application. Within 60 months of the date of issuance of the written notice from the commission to the owner granting the tax credit reservation, the project must be completed. Owners receiving a reservation of tax credits shall submit evidence of compliance with this subsection. If the commission determines that an owner has failed to comply with the requirements provided under this section, the reservation of tax credits for the owner may be rescinded and, if so, the amount of tax credits shall then be included in the total amount of available tax credits provided for in subsection (c) of Section 40-9F-33, from which reservations may be granted. Any owner whose reservation of tax credits are rescinded shall be notified of the rescission from the commission and, upon receipt of the notice, may submit a new application but may be charged a new application fee.

(d) Following the completion of a substantial rehabilitation of a qualified structure, the owner shall notify the commission that the substantial rehabilitation has been completed and shall certify the qualified rehabilitation expenditures incurred with respect to the rehabilitation plan. In addition, the owner shall provide the commission with: (i) a cost and expense certification, prepared by a licensed certified public accountant that is not an affiliate of the owner, certifying the total qualified rehabilitation expenditures and the total amount of tax credits against any state tax due that is specified in this article for which the owner is eligible under Section 40-9F-33; and (ii) an appraisal of the qualified structure prepared by an independent MAI designated and licensed real estate appraiser. The commission shall review the documentation of the rehabilitation and verify its compliance with the rehabilitation plan. Within 90 days after receipt and approval of the foregoing documentation from the owner, the commission shall issue a tax credit certificate in an amount equivalent to the lesser of: (i) the amount of the tax credit reservation issued for the project under the provisions of subsection (c); or (ii) 25 percent of the actual qualified rehabilitation expenditures for certified historic structures. In the event the amount of qualified rehabilitation expenditures incurred by the owner would result in the issuance of an amount of tax credits in excess of the amount of tax credits reserved for the owner under subsection (c), the owner may apply to the commission for issuance of tax credits in an amount equal to the excess. Applications for issuance of tax credits in excess of the amount of tax credits reserved for the owner shall be made on a form prescribed by the commission and shall represent a separate certificate that shall be issued, subject to all provisions regarding priority provided in Section 40-9F-38.

(e) In order to obtain a credit against any state tax due that is specified in this article, a taxpayer shall file the tax credit certificate with the taxpayer's Alabama state tax return.

(f) The department shall grant a tax credit against any state tax due that is specified in this article to a taxpayer holding the tax credit certificate issued under subsection (d) or, in the case of a transferee, issued by the department pursuant to Section 40-9F-33 against any tax due under Chapter 18 in the amount stated on the tax credit certificate. The department shall have the right to audit and to reassess any credit improperly obtained by the owner, in accordance with the Taxpayers' Bill of Rights and the Uniform Revenue Procedures contained in Chapter 2A; provided, however that only the owner initially awarded the tax credit certificate, and not any subsequent transferee of the tax credit certificate or person to whom tax credits have been passed through pursuant to Section 40-9F-33, shall be liable for any credit improperly obtained by the owner.

(g) For processing the taxpayer's application for a tax credit, the commission may impose the following application fees:

(1) For qualified rehabilitation expenses of one million dollars (\$1,000,000) or less, a fee equal to 1 percent of the qualified rehabilitation expenditures.

(2) For qualified rehabilitation expenses from one million and one dollars (\$1,000,001) to ten million dollars (\$10,000,000), a fee equal to fifteen thousand dollars (\$15,000).

(3) For qualified rehabilitation expenses over ten million dollars (\$10,000,000), a fee equal to twenty thousand dollars (\$20,000).

(h) Any fees collected by the commission under this section shall be deposited in the State Treasury to the credit of the commission and all such funds are to be appropriated to the commission to defray the expenses incurred in carrying out this article.

(i) The commission shall report to the Legislature in the third year following passage of this article, and annually thereafter, on the overall economic activity, usage, and impact to the state from the substantial rehabilitation of qualified structures for which tax credits have been allowed. The information in the reports shall be consistent with the information required by the Legislature pursuant to, and shall be provided by the commission to the Legislature in accordance with, Section 40-1-50, and rules adopted thereunder. Information provided pursuant to this section is exempt from the confidentiality provisions of Section 40-2A-10.

(Act 2017-380, §3; Act 2021-431, §1.)

Section 40-9F-33 Limitations on Tax Credits; Historic Income Tax Credit Account; Transfer or Assignment of Tax Credits.

(a) The state portion of any tax credit against the tax imposed by Chapter 18 for the taxable year in which the reservation is allocated to a project or the certified rehabilitation is placed in service shall be equal to 25 percent of the qualified rehabilitation expenditures for certified historic structures. No tax credit claimed for any certified rehabilitation may exceed five million dollars (\$5,000,000) for all allowable property types.

(b) There is created within the Education Trust Fund a separate account named the Historic Preservation Income Tax Credit Account. The Commissioner of Revenue shall certify to the Comptroller the amount of income tax credits under this section and the Comptroller shall transfer into the Historic Preservation Income Tax Credit Account only the amount from sales tax revenues within the Education Trust Fund that is sufficient for the Department of Revenue to use to cover the income tax credits for the applicable tax year. The Commissioner of Revenue shall distribute the funds in the Historic Preservation Income Tax Credit Account pursuant to this section.

(c) The entire tax credit must be claimed by the taxpayer for the taxable year in which the reservation is allocated to a project or the certified rehabilitation is placed in service. Tax credits shall not be claimed prior to the taxable year in which the certified rehabilitation is placed in service. Where the taxes owed by the taxpayer are less than the tax credit, the taxpayer shall be entitled to claim a refund for the difference. In the event that any additional credit is allocated to the taxpayer for a given project, the additional credit must be claimed in the taxable year the additional credit is allocated to the taxpayer.

(d)(1) For the tax years 2018 through 2022, the aggregate amount of all tax credits that may be reserved in any one of such years by the commission and certification of rehabilitation plans under Section 40-9F-32(c) shall not exceed twenty million dollars (\$20,000,000), plus any amount of previous reservations of tax credits that were rescinded under Section 40-9F-32(c) during the tax year. However, if all of the allowable tax credit amount for any tax year is not requested and reserved, any unreserved tax credits may be utilized by the commission in awarding tax credits in subsequent years; provided, however, that in no event shall a total of more than two hundred million dollars (\$200,000,000) be reserved by the commission during the period from May 25, 2017, through December 31, 2022, pursuant to this article. Applications shall not be received by the commission after the Historic Tax Credit Evaluating Committee has ranked projects with a total amount exceeding two hundred million dollars (\$200,000,000).

(2) For the tax years 2023 through 2027, the aggregate amount of all tax credits that may be reserved in any one of such years by the commission and certification of rehabilitation plans under Section 40-9F-32(c) shall not exceed twenty million dollars (\$20,000,000), plus any amount of previous reservations of tax credits that were rescinded under Section 40-9F-32(c) during the tax year. However, if all of the allowable tax credit amount for any tax year is not requested and reserved, any unreserved tax credits may be utilized by the commission in awarding tax credits in subsequent years; provided, however, that in no event shall a total of more than two hundred million dollars (\$200,000,000) be reserved by the commission during the period from May 25, 2017 through December 31, 2027, pursuant to this article.

(3) For tax years 2023 through 2027, no tax credits shall be reserved for qualified structures the end use of which is proposed to be a disqualifying use.

(4) For purposes of this article, "tax year" shall mean calendar year.

(5) In addition to the limits in subdivision (2), for tax years 2024 through 2027, the commission may utilize an additional amount up to a total of five million dollars (\$5,000,000) to reduce the backlog of qualified applications.

(e) Of the annual amount of the tax credits provided for in subsection (d), 40 percent shall be reserved to taxpayers with a certified rehabilitation project located in a county in which the population does not exceed 175,000 according to the most recent federal decennial census. In the event applications are not received and credits are not allocated for projects in these areas by the close of the third quarter of the program year, the funds may revert for allocations of other project applications.

(f) Tax credits granted to a partnership, a limited liability company, S corporations, trusts, or estates, shall be claimed at the entity level and shall not pass through to the partners, members, or owners.

(g) All or any portion of the income tax credits under this section and Section 40-9F-32 shall be transferable and assignable, subject to any notice and verification requirements to be determined by the department, without the requirement of transferring any ownership interest in the qualified structure or any interest in the entity which owns the qualified structure. Any tax credits transferred shall be at a value of at least 85 percent of the present value of the credits. However, once a credit is transferred, only the transferee may utilize the credit and the credit may not be transferred again. A transferee of the tax credits may use the amount of tax credits transferred to offset any income tax under Chapter 18. The entire tax credit must be claimed by the transferee for the taxable year in which the reservation is allocated to a project or the certified rehabilitation is placed in service. When the taxes owed by the transferee are less than the tax credit, the transferee shall be entitled to claim a refund for the difference. The department shall adopt a form transfer statement to be filed by the transferor with the department prior to the purported transfer of any credit issued under this article. The transfer statement form shall include the name and federal taxpayer identification number of the transferor and each transferee listed therein along with the amount of the tax credit to be transferred to each transferee listed on the form. The transfer statement form shall also contain any other information as the department may from time to time reasonably require. For each transfer, the transferor shall file: (1) a completed transfer statement form; (2) a copy of the tax credit certificate issued by the commission documenting the amount of tax credits which the transferor intends to transfer; (3) a copy of the proposed written transfer agreement; and (4) a transfer fee payable to the department in the amount of one thousand dollars (\$1,000) per transferee listed on the transfer statement form. The transferor shall file with the department a fully executed copy of the written transfer agreement with each transferee within 30 days after the completed transfer. Filing of the written transfer agreement with the department shall perfect the transfer with respect to the transferee. Within 30 days after the department's receipt of the fully executed written transfer agreement, the department shall issue a tax credit certificate to each transferee listed in the agreement in the amount of the tax credit so transferred. The certificate shall be used by the transferee in claiming the tax credit pursuant to subsections (e) and (f) of Section 40-9F-32. The department may adopt additional rules as are necessary to permit verification of the ownership of the tax credits, but shall not adopt any rules which unduly restrict or hinder the transfer of the tax credits.

(Act 2017-380, §4; Act 2021-431, §1; Act 2023-522, §1.)

Section 40-9F-34 Recapture of Tax Credits; Assessment.

(a) Recapture of any of the credit shall apply against the taxpayer who utilizes the credit, and any required adjustments to basis due to recapture, shall be governed by Section 50 of the Internal Revenue Code.

(b) In the taxable year the certified rehabilitation is placed in service for any structure for which a tax credit has been issued, the commission shall provide notice of the certified rehabilitation and a copy of the appraisal provided by the owner to the taxing authority responsible for the assessment of ad valorem taxes. Upon notification, the taxing authority responsible for the assessment of ad valorem taxes shall complete a new assessment for the structure to be used in the assessment of ad valorem taxes for the tax year in which the certified rehabilitation was placed in service.

(Act 2017-380, §5.)

Section 40-9F-35 Appeals.

Owners or their duly authorized representatives may appeal any state official decision, including all preliminary or final reservations, approvals, and denials, made by the commission, committee or the department with regard to an application and rehabilitation plan submitted under Section 40-9F-32, in accordance with the Alabama Administrative Procedure Act contained in Chapter 22 of Title 41. Appeals shall constitute an administrative review of the decision appealed from and shall not be conducted as an adjudicative proceeding. Appeals shall be submitted within 30 days of receipt by the owner or the owner's duly authorized representative of the decision that is the subject of the appeal. *(Act 2017-380, §6.)*

Section 40-9F-36 Availability of Tax Credits after December 31, 2022.

The tax credits authorized by this article for the substantial rehabilitation of qualified structures shall not be available to owners of qualified structures that submit an application and rehabilitation plan after December 31, 2027. No action or inaction on the part of the Legislature shall reduce or suspend the tax credits authorized by this article in any past or future calendar year with respect to a qualified structure if the owner thereof submits an application and rehabilitation plan with the commission and the commission reserves an allocation for a tax credit on or prior to December 31, 2027, even if the qualified structure is placed into service after December 31, 2027, and shall not affect the owner of a qualified structure if the commission has reserved an allocation for a tax credit on or prior to December 31, 2027. Notwithstanding any other provision of this chapter, any application received by the commission, other than an application for a qualified structure the end use of which is proposed to be a disqualifying use, in active status on the ranking list of the Historic Tax Credit Evaluating Committee or granted a tax allocation reservation prior to May 14, 2021, shall remain on the ranking list or in reservation status and shall receive a tax credit allocation reservation or a tax credit allocation, as the case may be, when additional credits become available, including in any tax year commencing after 2022.

(Act 2017-380, §7; Act 2021-431, §1.)

Section 40-9F-37 Rulemaking Authority; Acceptance of Applications.

The commission shall promulgate by October 1, 2017, any and all rules and regulations necessary to implement this article. Applications for the reservation of tax credits shall be accepted beginning November 1, 2017.

(Act 2017-380, §8.)

Section 40-9F-38 Historic Tax Credit Evaluating Committee.

(a) There is established the Historic Tax Credit Evaluating Committee, which shall review qualifying projects, approve credits for projects, and rank projects in the order in which the projects should receive tax credit reservations based on criteria established by the commission. The commission shall establish a review cycle for the committee beginning on January 1, 2018, provided that the committee shall meet at least quarterly unless no credits remain to be allocated. The Commissioner of Revenue shall be a nonvoting member of the committee and provide advisory and technical support. The committee shall consist of the following:

- (1) The Director of the Alabama Office of Minority Affairs.
- (2) The Executive Director of the Alabama Historical Commission.
- (3) The Finance Director.
- (4) The Director of the Alabama Department of Economic and Community Affairs.

- (5) The Secretary of Commerce.
- (6) Two members of the Alabama House of Representatives, at least one of whom shall be a member of the minority party, to be appointed by the Speaker of the House of Representatives.
- (7) Two members of the Alabama Senate, at least one of whom shall be a member of the minority party, to be appointed by the President Pro Tempore of the Senate.
- (8) The Chair of the Senate Finance Taxation Education Committee or his or her designee.
- (9) The Chair of the House Ways and Means Education Committee or his or her designee.
- (b)(1) The Alabama Historical Commission shall adopt rules that shall set forth guidelines to be used by the committee in determining the allocation of credits. The guidelines shall set forth factors to be considered by the committee including all of the following:
 - a. The relative value of the proposed project to the particular community, including the maintenance of the historic fabric of the community.
 - b. The possible return on investment for the community in which the proposed project is located.
 - c. The geographic distribution of projects.
 - d. The likelihood of the project proceeding without the historic tax credit authorized in this article.
 - e. The strength of local support for the proposed project.
 - f. The leveraged investment ratio of the project, as determined by the total project investment divided by the amount of tax credits requested.
 - g. The number of net new jobs the project will create in the state.
 - h. The amount of overall project financing for which the applicant has firm, secured commitments prior to submitting its application.
- (2) Included in the information to be required for the evaluation submitted in the application of any project shall be any additional tax credits or state, federal, or local government grants that the applicant expects to utilize for the construction of the project.
- (3) The committee shall establish a minimum threshold that a project must exceed before the project may be funded by the committee.
- (c) The committee may meet in person, remotely, or by using a hybrid model where some members attend in person and others attend remotely, pursuant to Section 36-25A-5.1.
(Act 2017-380, §9; Act 2021-431, §1; Act 2022-402, §1; Act 2023-522, §1.)

Desecration, Defacement, Etc., of Memorial of Dead; Invasion or Mutilation of Corpse.

Section 13A-7-23.1 Desecration, Defacement, Etc., of Memorial of Dead; Invasion or Mutilation of Corpse.

- (a) Any person who willfully or maliciously injures, defaces, removes, or destroys any tomb, monument, gravestone, burial mound, earthen or shell monument containing human skeletal remains or associated burial artifacts, or other structure or thing placed or designed for a memorial of the dead, or any fence, railing, curb, or any enclosure for the protection or ornamentation of any tomb, monument, gravestone, burial mound, earthen or shell monument containing human skeletal remains or associated burial artifacts, or other structure before mentioned, or for any enclosure for the burial of the dead, or any person who willfully and wrongfully or maliciously destroys, removes, cuts, breaks, or injures any tree, shrub, plant, flower, decoration, or other real or personal property within any cemetery or graveyard shall be guilty of a Class A misdemeanor.

(b) Any person who willfully or maliciously desecrates, injures, defaces, removes, or destroys any tomb, monument, structure, or container of human remains, burial mound, earthen or shell monument containing human skeletal remains or associated burial artifacts, and invades or mutilates the human corpse or remains shall be guilty of a Class C felony and upon conviction the person shall be punished as provided by law.

(c) The provisions of subsections (a) and (b) shall not apply to any person holding a permit issued by the Alabama Historical Commission pursuant to subsection (d), to anyone operating a cemetery under standard rules and regulations and maintenance procedures, or to any person otherwise authorized by law to remove or disturb a tomb, monument, grave marker, burial mound, earthen or shell monument, or similar structure, or its contents, as described in subsections (a) and (b), nor shall subsections (a) and (b) apply to any person authorized to take any action on municipal property.

(d) The Alabama Historical Commission, to provide for the lawful preservation, investigation, restoration, or relocation of human burial remains, human skeletal remains, or funerary objects, shall promulgate rules and regulations for the issuance of a permit and may issue a permit to persons or companies who seek to restore, preserve, or relocate human burial remains, human skeletal remains, funerary objects, or otherwise disturb, a place of burial.

(Acts 1980, No. 80-706, p. 1424; Acts 1993, No. 93-770, §1; Acts 1993, 1st Ex. Sess., No. 93-905, p. 201, §1; Act 2010-723, p. 1798, §1.)

Appendix II: Professional Services by Vendor

	FY 2022	FY 2023	FY 2024	FY 2025
<u>Administrative Services</u>				
<i>Advertising</i>				
American Assoc/St & Local Hist	\$	\$	\$ 7,500.00	\$
Blackbelt Outdoor Advertising, LLC				2,418.00
Fast Forward LLC	2,000.00			
Legislative Services Agency	200.00	100.00	400.00	1,440.00
Compass Media LLC	2,525.00			
Column Software, PBC			451.96	265.50
Lamar Media Corp.				3,400.00
Link Media Alabama, LLC			880.00	3,350.00
<i>Architectural Services</i>				
Barry Davis Architects PC			35,393.58	21,557.46
Goodwyn Mills & Cawood Inc.	2,331.28			
KPS Group Inc.	35,702.45	2,982.32	1,139.21	
Richard Hudgens Architect Inc.	137,256.30	31,097.79	142,366.69	48,077.60
Terracon Consultants, Inc.	100,500.00	50,250.00	12,562.50	25,125.00
Matheny Goldmon Architecture + Interiors, LLC		31,517.50		11,666.37
Seay, Seay & Litchfield Architects		6,210.00	7,837.73	53,259.63
Stantec Consulting Services Inc.			67,212.88	14,714.16
University of Alabama			5,181.91	
Williams Blackstock Architects PC		157,754.11	72,996.75	40,995.64
<i>Education/Training Consultants</i>				
Shari Lynn Williams	500.00			
Pyramid Publishing	500.00			
Laconya Murrery	500.00			
Shadow Lawn Memorial Gardens Maintenance & Perpetual Care	500.00			
Main Street Alabama				25.00
Friends of the Forts		50,000.00	60,000.00	70,000.00
Bobby Horton				1,200.00
Cahaba Foundation, Inc.				33,850.23
Your Town Alabama, Inc		325.00		
<i>Engineering</i>				
Colliers Engineering & Design/Maser Consulting Inc.				41,250.00
Department of Finance		1,025.00		

	FY 2022	FY 2023	FY 2024	FY 2025
Frasier-Ousley Construction & Engineering Inc			4,950.00	
Environmental Cleanup and Restoration				
SED Construction, Inc.			4,700.00	
Housekeeping/Custodial/Building and Grounds				
Affordable Tree Service, Inc.		2,500.00	1,000.00	
Bama Steamer, LLC				1,325.75
Cleckler's Tree & Stump	4,000.00	11,900.00	5,500.00	11,699.00
CMT Tree Service	2,000.00			
CMT Professional Services, LLC	4,400.00			48,590.00
CornerStone Tree Service, LLC			7,800.00	
Denmark Tree, LLC				7,500.00
Enmon Enterprises, LLC	19,567.23	8,712.46	2,017.00	7,196.68
Francis Middleton		700.00	15,300.00	
Jani-King of Mobile	9,771.42	16,429.85	9,954.15	595.00
Jorge Merida Verdugo		3,000.00		
LM Cleaning Services, LLC			4,110.00	
Mid-State Lawn Landscape & Irrigation	5,810.04	5,325.87	5,810.04	5,810.04
Silas Farms Incorporated	13,040.00	14,116.00	15,786.00	23,400.00
Supreme Cleaning, Inc.		7,809.39	1,700.00	
Tree Professional, Inc.				13,800.00
Trutech	875.00			
Ultimate Tree Service, LLC	14,250.00		14,200.00	4,645.00
Information and Research				
Caroline Swope			15,000.00	
Constant Contact				2,020.60
Katie Randall	20,000.00	10,000.00	10,000.00	-
GRC Corporation	349.00			549.00
Historic Blakeley Authority	1,225.00			
Terracon Consultants, Inc.			37,687.50	
Investment Advisor				
Retirement Systems of Alabama	2,630.31	2,307.33	2,520.09	3,017.95
Program Consultants				
Jobie Hill	15,000.00	10,000.00		
The Ballard House Project, Inc.	4,000.00			
GRC Corporation			549.00	
Kieth S. Hebert		8,525.00	17,775.00	11,850.00
Scientific and Technical				
Commercial Diving Services Inc.			4,200.00	

	FY 2022	FY 2023	FY 2024	FY 2025
Pace Analytical Services LLC	826.00	809.85	1,310.00	1,674.50
RESOLVE Americas Holdings, Inc.	801,042.24	60,908.83	81,809.04	375,000.00
Safety Environmental Laboratories & Consulting Inc	1,823.00			
Southeastern Archaeological Research, Inc.	12,728.55			
<i>Collection Services</i>				
Global Payments Integrated	30,030.08	15,116.40	18,215.39	20,938.86
First Data Merchant Services LLC	52.90			
<i>Comptroller Services</i>				
Department of Finance	28,803.78	29,747.00	30,031.00	30,780.00
<i>Imaging Services</i>				
Alabama Graphics & Engineering Supply				25.50
<i>Mailing Services</i>				
Department of Finance	84.05	102.47	29.20	
<i>Media Monitoring Services</i>				
Meltwater News Us Inc	3,300.00	6,600.00	7,590.00	7,970.00
<i>Personnel Department Services</i>				
State Personnel Department	26,548.00	27,573.00	29,210.00	29,249.00
<i>Pest Control Services</i>				
Bay Pest Control Company, Inc		850.00	3,635.00	2,145.00
Cook's Pest Control	2,680.00	3,320.00	3,640.00	3,811.38
Daniel A Wade	3,165.00	2,900.00	3,800.00	
Defense Pest Solutions LLC	3,889.00	765.00	1,606.50	
Knox Pest Control	1,325.00	1,412.00	1,412.00	4,512.00
Ron Menees		1,211.00	985.00	1,493.00
Short Stems Home & Lawn Care Solutions, LLC	750.00			
Terminator Exterminating Co.	1,050.00	1,250.00	1,250.00	1,250.00
Terminix Processing Center	2,712.00	60.00	1,980.00	1,118.86
Trutech	9,753.00			
Wayne's Pest Control Services LLC	3,791.00	1,341.00	1,141.00	1,141.00
Whitaker Wildlife, LLC				898.00
Zap Pest Control, Inc.	650.00	105.00		
<i>Sanitation Services</i>				
Advanced Disposal Solid Waste Southeast Inc	211.58			
Buck Oil Services, Inc.				460.00
DHS, Inc.	10,955.00	17,215.00	11,610.00	11,070.00
Easy Haul	2,450.00	880.00	1,050.00	1,522.50

	FY 2022	FY 2023	FY 2024	FY 2025
GFL Everglades Holdings LLC	2,980.85	1,321.60		
GFL Solid Waste Southeast, LLC		4,970.39	3,270.85	4,264.37
Martin Environmental Services Inc.			500.00	2,672.37
Southern Tire Mart LLC		150.00		
Tierce Industrial Service	250.00			
Trutech	1,600.00			
Waste Away Group, Inc.	3,847.42	5,495.07	4,992.28	2,829.16
Waste Pro - Mobile				1,451.35
<i>Security and Monitoring Services</i>				
Ads Security	53.98	55.52		
Allen B. Williams	359.40	359.40	359.40	
Austin Claire Reynolds			400.00	4,800.00
Certified Alarm Co Of Ala Inc		190.00		
Cynthia Glynn Sexton	5,200.00	4,400.00	4,400.00	
Department of Finance	1,056.00	1,401.00	1,215.00	1,311.00
Furlongs Security Solutions, LLC	4,201.00	4,081.00	3,638.00	4,044.00
Harris Security Systems Inc.	1,181.35	1,112.40	1,043.45	1,338.31
Hunter Security, Inc.	2,397.60	6,121.80	3,773.00	3,982.20
Johnson Controls Fire Protection LP			200.00	
Protection 1/ADT	119.00			
Selcom, LLC				395.00
Servpro Of Centreville Marion & Selma			10,220.19	
Vector Security Inc.	1,392.94	617.64	1,636.29	1,801.80
<i>Other</i>				
Concierge Services, Inc	140.00	1,100.00		
1220 Exhibits, Inc.	166,501.62	85,802.11	189,744.57	1,127,149.72
Ralph Appelbaum Associates, Inc.	3,718.75			
Synergy Telecom Inc.		869.79		
Gregory A. Patrick			300.00	300.00
Total Administrative Services	1,543,053.12	722,801.89	1,020,479.15	2,165,992.49

	FY 2022	FY 2023	FY 2024	FY 2025
<u>Legal Services</u>				
<i>Attorney Services</i>				
John P. Kavanagh, Jr.	39,996.00			6,591.00
Attorney General's Office	5,910.00	450.00	60.00	
<i>Court Services</i>				
Dallas County Commission			94.00	
Total Legal Services	45,906.00	450.00	154.00	6,591.00
<u>Data Processing</u>				
<i>Data Processing</i>				
Office of Information Technology	49,423.45	41,667.79	65,740.15	68,300.98
Auburn University Montgomery	6,600.00			
Meltwater News Us Inc	1,500.00			
Pastperfect Software Inc			1,004.00	
<i>Inter-departmental Services</i>				
Department of Finance	23,988.94	20,613.40	28,137.08	13,105.44
<i>Finance and IT Planning</i>				
Office of Information Technology	4,573.14	3,509.22	5,027.88	6,013.10
<i>SBS Billing</i>				
Department of Finance	61,942.18	64,421.24	82,179.68	74,035.35
Office of Information Technology		497.13		
Total Data Processing	148,027.71	130,708.78	182,088.79	161,454.87
Total Professional Services	\$1,736,986.83	\$853,960.67	\$1,202,721.94	\$2,334,038.36



Appendix III: Commission Members

ALABAMA HISTORICAL COMMISSION

468 South Perry Street
Montgomery, Alabama 36130-0900
334-242-3184 / Fax: 334-240-3477

Lisa D. Jones
Executive Director
State Historic Preservation Officer

February 3, 2026

Bobby Crawford
Examiner of Public Accounts
P.O. Box 302251
Montgomery, Alabama 36130

Dear Mr. Crawford:

The following individuals currently serve as Alabama Historical Commission members:

Dr. Richard Bailey, PhD
Montgomery, AL
Expiration: 10/31/2030

Chris Blankenship
Montgomery, AL
Indefinite

Dr. Meghan Buchanan, PhD
Auburn, AL
Expiration 12/31/2026

Thomas L. Coley, Jr
Kellyton, AL
Expiration 03/15/29

Ian Crawford
Greensboro, AL
Expiration 10/31/2030

Lee Desmond
Montgomery, AL
Indefinite

Pat Edington
Spanish Fort, AL
Expiration 9/30/2030

James Griffith
Birmingham, AL
Expiration 4/28/2027

Lynne Hardee
Beatrice, AL
Expiration: 11/6/2029

Dr. Mara Kozelsky, PhD
Mobile, AL
Expiration 10/31/2030

Alex Krumdieck
Auburn, AL
Expiration 5/31/2027

Dr. Angelo Mancuso, MD
Courtland, AL
Expiration 9/30/2024*
**Continues to serve*

Colonel Alan Miller
Montevallo, AL
Expiration 10/31/2030

Steve Murray
Montgomery, AL
Indefinite

Stratton Orr
Decatur, AL
Expiration 5/01/2030

Lee Sentell
Montgomery, AL
Indefinite

Michelle Thompson
Florence, Alabama
Expiration 1/10/2026

Dr. Ruth Truss, PhD
Montevallo, Alabama
Expiration 5/02/2030

Honorable Kay Ivey / Nathan
Lindsay, Governor
Montgomery, AL
Indefinite

Honorable Will Ainsworth
Lieutenant Governor
Montgomery, AL
Indefinite

Nathaniel Ledbetter /
Andrew Westcott, Speaker
Montgomery, AL
Indefinite

Best Regards,

A handwritten signature in black ink, appearing to read "Lisa D. Jones". The script is cursive and fluid, with the first name "Lisa" being more prominent than the last name "Jones".

Lisa D. Jones
Executive Director