



FISCAL NOTE

Senate Bill 286

Committee: Fiscal Responsibility & Economic Development Sponsor: Senator Garlan Gudger

Analyst: Jennifer Farish

Date: 04/10/2024

Senate Bill 286 as introduced would increase the administrative obligations of the Department of Commerce by an undetermined amount to issue sales, use and lodgings tax exemption certificates to qualified production companies and adopt rules as necessary to administer the provisions of this bill and would decrease the administrative obligations of the Department of Revenue by a corresponding amount. Additionally, this bill could increase the financial obligations of the Department of Commerce by an undetermined amount dependent on the difference in: 1) the annual salary of the Director of the Alabama Film Office set by the Secretary of the Department of Commerce above the current \$48,000 cap pursuant to the provisions of this bill; and (2) the salary otherwise set by the Governor under current law.