



## FISCAL NOTE

### Senate Bill 286

Committee: Ways and Means General Fund

Sponsor: Senator Garlan Gudger

Analyst: Jennifer Farish

Date: 04/29/2024

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**Senate Bill 286** as passed the Senate would increase the administrative obligations of the Department of Commerce 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.