



FISCAL NOTE

Senate Bill 225

Committee: Finance and Taxation Education Sponsor: Senator Andrew Jones

Analyst: John Friedenreich Date: 02/11/2026

Senate Bill 225 as introduced would decrease income tax receipts to the Education Trust Fund by an estimated \$1.9 million in Fiscal Year 2027 (for the partial, 3/4 fiscal year) and \$2.6 million annually thereafter (full fiscal year) by exempting the first \$5,000 of inactive duty training pay received by an Alabama National Guard member beginning January 1, 2027.