

**SB153 ENROLLED**



1 SB153  
2 SLZNB75-2  
3 By Senator Albritton  
4 RFD: Finance and Taxation General Fund  
5 First Read: 14-Jan-26



## SB153 Enrolled

1 Enrolled, An Act,

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5 To make an appropriation of \$36,635,222 from the Children  
6 First Trust Fund for the fiscal year ending September 30,  
7 2027, to the entities and for the purposes designated in  
8 Section 41-15B-2.2, Code of Alabama 1975; to provide for the  
9 deposit of tobacco settlement revenues into the Children First  
10 Trust Fund; to require written notification of anticipated  
11 agency allocations by the State Director of Finance; to  
12 require quarterly allocations; to condition allocations on  
13 receipt of tobacco revenues; to provide for the transfer to  
14 the State General Fund during fiscal year 2027 that portion of  
15 Children First Trust Fund receipts currently allocated for the  
16 State Board of Education; to make an appropriation of  
17 \$43,789,530 from other tobacco settlement funds for the fiscal  
18 year ending September 30, 2027; and to make a conditional  
19 appropriation and allocation of additional tobacco revenues  
20 upon the recommendation of the Director of Finance, the  
21 Chairman of the House Ways and Means General Fund Committee  
22 and the Chairman of the Senate Finance and Taxation-General  
23 Fund Committee, and the approval of the Governor.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. (a) There is hereby appropriated from the  
26 Children First Trust Fund the sum of \$36,635,222 for the  
27 fiscal year ending September 30, 2027, to the entities and for  
28 the purposes designated in Section 41-15B-2.2, Code of Alabama



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29 1975 as follows, per the approved plan of investment for each  
30 agency:

31	Alcoholic Beverage Control Board	414,077
32	Children's Trust Fund	2,000,000
33	Department of Forensic Sciences	418,413
34	Alabama Department of Human Resources	8,853,073
35	Juvenile Probation Services Fund	3,972,864
36	Alabama Medicaid Agency	1,390,782
37	Alabama Department of Mental Health	2,142,457
38	State Multiple Needs Children's Fund	4,358,550
39	Department of Public Health	4,771,403
40	Department of Rehabilitation Services	206,286
41	Department of Youth Services	8,107,317

42 (b) (1) All tobacco revenues from the tobacco  
43 settlement received by the state previously designated for the  
44 Children First Trust Fund shall be deposited to the Children  
45 First Trust Fund within 30 calendar days of receipt of those  
46 tobacco revenues.

47 (2) The Director of Finance shall notify each agency  
48 and the Department of Early Childhood Education in writing  
49 prior to September 1, 2026, of the dollar amount of the  
50 allocation expected to be received by the agency from the  
51 Children First Trust Fund in the fiscal year ending September  
52 30, 2027.

53 (3) At the beginning of each quarter of the fiscal year  
54 ending September 30, 2027, the respective agency shall be  
55 allocated at least one-fourth of the total amount appropriated  
56 and allocated to the agency for that fiscal year when tobacco



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57 revenues are available for the respective agency. In the event  
58 tobacco revenues are not available for the respective agency  
59 until later in the fiscal year then the respective agency  
60 shall be allocated an equal quarterly allotment for the  
61 quarters that funds are available at the beginning of those  
62 quarters. Such allocation shall be made and be available for  
63 expenditure by the agency within five working days of the  
64 commencement of the quarter. If additional sums are  
65 appropriated or allocated, or both, during the fiscal year,  
66 these sums shall be equally allocated to the respective agency  
67 among the remaining quarters of the fiscal year or may be  
68 allocated to the respective agency in one sum if revenues are  
69 available. The Department of Early Childhood Education shall  
70 be notified in writing of all appropriations and allocations  
71 from the Children First Trust Fund by the Director of Finance.

72 (4) Allocations from the Children First Trust Fund are  
73 conditioned upon the receipt of tobacco revenues.

74 (c) Allocations received pursuant to Section 1 shall be  
75 expended in accordance with Section 41-15B-2.2, Code of  
76 Alabama 1975.

77 (d) At the conclusion of the fiscal year, any remaining  
78 sums in the Children First Trust Fund shall remain in the fund  
79 and shall not revert to the State General Fund or to any other  
80 fund.

81 Section 2. Notwithstanding any provision of Division 1  
82 of Article 17 of Chapter 10 of Title 41, Code of Alabama 1975,  
83 any provision of Chapter 15B of Title 41, Code of Alabama  
84 1975, or any other provision of law, that portion of Children



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85 First Trust Fund receipts currently allocated for the State  
86 Board of Education shall be transferred from the Children  
87 First Trust Fund to the State General Fund during the fiscal  
88 year ending September 30, 2027.

89 Section 3. In addition to the appropriation herein  
90 above made, there is hereby appropriated from additional  
91 tobacco settlement funds the sum of \$43,789,530 for the fiscal  
92 year ending September 30, 2027 to the following entities:

93 Department of Early Childhood Education	128,466
94 21st Century Debt Service	16,000,000
95 Senior Services Trust Fund	1,141,922
96 Alabama Medicaid Agency	24,836,383
97 Department of Senior Services - Medicaid Waiver	1,682,759

98 Section 4. Any additional tobacco revenues available for  
99 the fiscal year ending September 30, 2027, shall be  
100 conditionally appropriated, conditioned upon the  
101 recommendation of the Director of Finance, the Chairman of the  
102 House Ways and Means General Fund Committee and the Chairman  
103 of the Senate Finance and Taxation-General Fund Committee, and  
104 approval of the Governor.

105 Section 5. The Executive Budget Office and the Director  
106 of Finance shall allot funds appropriated from the Children  
107 First Trust Fund only following the certification by the  
108 Secretary of the Department of Early Childhood Education that  
109 a plan of investment has been approved for each agency. The  
110 Secretary of the Department of Early Childhood Education shall  
111 prescribe the form and format on which each agency receiving  
112 appropriated funds herein shall submit a plan of investment of



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113 said appropriated funds. The plan of investment shall include,  
114 but not be limited to, a minimum of four (4) quality assurance  
115 items on which a periodic report, as required by the approved  
116 plan of investment, is made and as audited by the Examiners of  
117 Public Accounts. Quality assurance items shall include the  
118 number of children receiving service, an identifiable measure  
119 of success of services provided and a prioritized standard of  
120 successful measures for future plans of investment. It is the  
121 intent of the Legislature that the Secretary of the Department  
122 of Early Childhood Education shall be responsible for  
123 providing a standard of measurement by which a clear  
124 determination can be made through operational reporting and  
125 audit reporting of a measurable success of funds appropriated  
126 and invested from the Children First Trust Fund; insure funds  
127 appropriated herein are invested in viable programs; insure  
128 and promote the leverage of appropriated funds herein in every  
129 possible manner and coordinated in all possible ways the  
130 investment of funds by each service provider to insure that no  
131 unproductive expenditures or duplication occurs. The Secretary  
132 of the Department of Early Childhood Education shall notify  
133 legislators representing the area where a grant from the  
134 Children First Trust Fund is designated. The notification  
135 shall occur ten days before the funds reach the recipient  
136 agency.

137           Section 6. The Secretary of the Department of Early  
138 Childhood Education shall report each approved plan of  
139 investment to the Joint Interim Legislative Oversight  
140 Committee and the Alabama Children's Policy Council. The



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141 Secretary, upon the request of the service agency, may approve  
142 an adjusted plan of investment. It is the intent of the  
143 Legislature that funds appropriated from the Children First  
144 Trust Fund be directed to meet the most immediate needs of  
145 children as changing conditions may develop.

146           Section 7. Should any provision of this act be held  
147 invalid, the invalidity thereof shall not affect the remaining  
148 provisions of the act.

149           Section 8. This act shall become effective  
150 immediately upon its passage and approval by the Governor, or  
151 its otherwise becoming law.



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President and Presiding Officer of the Senate

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Speaker of the House of Representatives

SB153  
Senate 11-Mar-26  
I hereby certify that the within Act originated in and passed  
the Senate.

Patrick Harris,  
Secretary.

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House of Representatives  
Passed: 01-Apr-26

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By: Senator Albritton