



KAY IVEY
GOVERNOR

ALABAMA BOARD OF FUNERAL SERVICES

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CHARLES PERINE
DIRECTOR

September 7, 2026

TO: All Alabama Licensed Funeral Establishments

FROM: Charles M. Perine, Executive Director

RE: Implementation of Senate Bill 107 and Administrative Rule 395-X-2-.03 – Administrative Fee Upon Final Disposition

Dear Funeral Establishment:

The Alabama Board of Funeral Service is providing this notice to explain the implementation of Senate Bill 107 and the amendments to Alabama Administrative Code Rule 395-X-2-.03, Fees, approved by the Board on August 11, 2026. The purpose of this correspondence is to ensure that every licensed funeral establishment clearly understands the new administrative fee, quarterly reporting requirements, payment deadlines, recordkeeping responsibilities, and how the Board intends to enforce the rule **beginning with the 2027 fiscal year on October 1, 2026.**

The amended rule establishes a **\$10.00** Administrative Fee for each final disposition for which a licensed funeral establishment made funeral arrangements or otherwise rendered services regulated by Chapter 13 of Title 34.

Administrative Fee Effective October 1, 2026

Beginning **October 1, 2026**, each licensed funeral establishment will be responsible for a \$10.00 administrative fee for each applicable final disposition or rendered services during the reporting quarter.

For purposes of the rule, a final disposition means the lawful disposal of human remains, whether by interment, cremation, or another lawful method of disposition.

The fee is based on the number of final dispositions for which the funeral establishment made funeral arrangements or otherwise rendered regulated services. Therefore, establishments should begin maintaining accurate records on October 1, 2026, so that the first quarterly report can be properly completed.

Quarterly Reporting and Payment

The Board's fiscal year consists of four quarters ending December 31, March 31, June 30, and September 30. The first reporting period under the new rule will be **October 1 through December 31, 2026.**

Each establishment must submit the enclosed Board-prescribed quarterly report certifying its total number of final dispositions for the quarter. The report must **be attested to by the notarized signature of the establishment's Managing Funeral Director.** Payment of the \$10.00 administrative fee for each reportable final disposition or service must accompany the quarterly submission.



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The following reporting schedule will apply:

Reporting Quarter	Reporting Period	Quarter Ends	Report & Payment Due
1st Quarter	Oct. 1 – Dec. 31, 2026	Dec. 31, 2026	February 1, 2027*
2nd Quarter	Jan. 1 – Mar. 31, 2027	Mar. 31, 2027	April 30, 2027
3rd Quarter	Apr. 1 – June 30, 2027	June 30, 2027	July 30, 2027
4th Quarter	July 1 – Sept. 30, 2027	Sept. 30, 2027	November 1, 2027*

*January 30, 2027 and October 30, 2027 falls on a Saturday. Under the rule, when the 30th day falls on a weekend or holiday, payment is due no later than the next business day.

This same quarterly schedule will continue each fiscal year, with reports and payments due within 30 days following the end of each quarter, subject to the next-business-day provision.

Determining Which Establishment Is Responsible

To assist establishments in understanding responsibility for the administrative fee, the rule provides that the assignment of a death certificate to a funeral establishment constitutes prima facie evidence that the establishment is responsible for the Administrative Fee for that decedent's arrangements.

The Board may compare quarterly reports with death certificate information maintained through the Electronic Death Registration System (EDRS) or other available records.

Accordingly, funeral establishments should ensure that their internal records accurately identify each final disposition for which the establishment made funeral arrangements or rendered regulated services.

General Price List and Statement of Goods and Services

The Administrative Fee must appear as a separate entry on the funeral establishment's General Price List and any Statement of Goods and Services.

Establishments should therefore review and update these documents as necessary before implementation on **October 1, 2026**.

Example:

State Administrative Fee \$10.00
Pursuant to Alabama law and Alabama Administrative Code Rule 395-X-2-.03, the fee is assessed for each final disposition for which a funeral establishment makes funeral arrangements or provides regulated services. The fee supports the Alabama Board of Funeral Service's regulatory operations, including inspections, investigations, preneed examinations, and consumer protection activities.

Record Retention

Each funeral establishment must maintain records sufficient to substantiate the final dispositions reported to the Board for a minimum of four (4) years. These records must be made available to the Board upon request.



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The Board encourages establishments to establish an internal process now for reconciling their final dispositions throughout each quarter rather than waiting until the quarterly report becomes due.

Enforcement and Penalties

The Board's objective is to provide funeral establishments with sufficient notice and clear guidance so that establishments can comply with the new requirements. However, beginning with the first reporting period, compliance with the reporting and payment deadlines will be required.

Failure to timely submit the quarterly report or required administrative fee constitutes a separate violation **for each day after the deadline** that the required submission is not made. The rule provides for an **administrative fine of \$50.00 per day**. A submission that remains outstanding more than ten (10) days after the deadline may be referred for additional disciplinary action.

Additionally, misleading or inaccurate information submitted on a quarterly report may constitute grounds for disciplinary action under Ala. Code § 34-13-56, which may include fines, probation, suspension, or revocation of licensure.

Other Fee Changes

Funeral establishments and preneed certificate holders should also be aware that the amendment to Rule 395-X-2-.03 includes changes to certain **initial** preneed-related fees, including:

- **Initial Certificate of Authority Application:** \$250.00
- **Initial Branch Registration Application:** \$250.00
- **Transfer of COA – Ownership Application:** \$500.00
- **Transfer of Branch Registration – Ownership:** \$500.00
- **Initial Preneed Sales Agent Application:** \$50.00

INITIAL APPLICATION FEE. A non-refundable fee required to be submitted with an application by a person or entity seeking the initial issuance of a license, certificate, registration, permit, or other authorization by the Board. An Initial Application Fee does not include renewal fees, late fees, examination fees, inspection fees, or fees associated with the replacement or reissuance of an existing license, certificate, registration, or permit.

Effective **October 1, 2026**, the Federal Bureau of Investigation (FBI) will increase the fee associated with obtaining a criminal history background check. As a result of this federal fee adjustment, ***the new criminal history background check fee will be \$40.00*** beginning October 1, 2026.

These fee changes will be reflected in the amended fee schedule and will be effective October 15, 2026.



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Preparing for October 1, 2026

Before the beginning of the new fiscal year, each funeral establishment should ensure that it has: **(1)** updated its General Price List and Statement of Goods and Services to separately identify the Administrative Fee; **(2)** established a method for tracking each reportable final disposition; **(3)** inform its Managing Funeral Director of the quarterly reporting and notarization requirement; **(4)** established procedures to reconcile its records with death certificates assigned to the establishment; and **(5)** implemented a system to ensure reports and payments are submitted within the required 30-day period.

The first reporting quarter begins **October 1, 2026, and ends December 31, 2026**. Therefore, establishments should begin tracking reportable final dispositions on October 1. The Board's rule establishes quarterly reporting and verification procedures intended to provide a standardized and consistent process for all licensed funeral establishments.

The Alabama Board of Funeral Service appreciates the cooperation of Alabama's funeral establishments as these new statutory and regulatory requirements are implemented. Our goal is to provide clear guidance and promote uniform compliance throughout the state.

Questions concerning the Administrative Fee, quarterly reporting requirements, or the amended rule may be directed to the Alabama Board of Funeral Service.

Sincerely,


Charles M. Perine
Executive Director

Enclosure



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4276 Lomac Street | Montgomery, Alabama 36106 | 334.242.4049



STATE ADMINISTRATIVE FEE REPORTING FORM

Due within 30 days after the end of each quarter. Submit completed form and payment.

REPORTING PERIOD			
FISCAL YEAR		QUARTER	REPORT DATE
Quarter reference: 1st (Oct 1-Dec 31) • 2nd (Jan 1-Mar 31) • 3rd (Apr 1-Jun 30) • 4th (Jul 1-Sep 30)			
FUNERAL ESTABLISHMENT INFORMATION			
ESTABLISHMENT NAME		LICENSE NO.	
PHYSICAL ADDRESS		CITY / ZIP	
PHONE	EMAIL		
FEE CALCULATION			
Total final dispositions for which this establishment made funeral arrangements or otherwise rendered regulated services during the quarter			
Fee per disposition			
TOTAL FEE DUE			
ATTESTATION			
I, the undersigned Managing Funeral Director, certify under penalty of disciplinary action that:			
• The information provided in this report is true, accurate, and complete. • The number reported above accurately reflects all final dispositions for which this establishment made funeral arrangements or otherwise rendered services subject to the Administrative Fee during the reporting period. • I understand that this report may be verified against death certificate records maintained through the Electronic Death Registration System (EDRS). • I acknowledge that failure to report, failure to remit fees, or submission of false or inaccurate information may result in disciplinary action pursuant to Code of Alabama 1975, §34-13-56.			
MANAGING FUNERAL DIRECTOR & NOTARY			
MANAGING FUNERAL DIRECTOR - PRINTED NAME		DATE	
MANAGING FUNERAL DIRECTOR - SIGNATURE		Title: Managing Funeral Director	
NOTARY PUBLIC SIGNATURE		COMMISSION EXPIRES	
STATE OF ALABAMA - COUNTY	SUBSCRIBED & SWORN DATE	NOTARY SEAL / ID	

RECORD RETENTION: Maintain records sufficient to substantiate reported final dispositions for a minimum of four (4) years and make them available to the Board upon request.

FOR BOARD USE ONLY			
DATE RECEIVED	AMOUNT RECEIVED	POSTED DATE	POSTED BY
VERIFIED AGAINST EDRS	DISCREPANCY NOTED	BOARD NOTES	