

**Bill No.:** HB0107 **Effective:** 7/1/2026

**LSO No.:** 26LSO-0295

**Enrolled Act No.:** HEA No. 0011

**Chapter No.:** 40

**Prime Sponsor:** Joint Appropriations Committee

**Catch Title:** **Local government distributions.**

**Has Report:** No

**Subject:** Local government distributions.

**Summary/Major Elements:**

- This act creates an annual statutory transfer equal to eight percent (8%) of the previous fiscal year's sales and use tax collections from the General Fund to the Office of State Lands and Investments for distribution to cities, towns and counties beginning in fiscal year 2027.
- This act establishes a formula and schedule for making those distributions, specifying that payments to local governments shall occur on October 15 and March 15 each year.
- This act codifies the local government direct distribution and the formula used in recent years' local government distribution bills, which is based on factors including population, assessed valuation and per capita sales and use tax collections. The act uses the sales and use tax data from the immediately preceding fiscal year instead of the two-year lagging data used in recent years' bills.
- This act specifies legislative intent for prohibited uses of distributed funds.
- LSO estimates the 2027–2028 biennial transfer to total one hundred fifty-one million one hundred thousand dollars (\$151,100,000.00). The amount distributed to cities, towns and counties in fiscal year 2027 is an estimate and may differ once final sales and use tax figures are available.

**Comments:**

- Creates a major program.

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