



FISCAL NOTE

House Bill 95

Committee: Finance and Taxation General Fund Sponsor: Representative Joe Lovvorn

Analyst: Hunter Lapp

Date: 02/25/2026

House Bill 95 as reported by the Committee on Finance and Taxation General Fund would increase election expenses of the judges of probate by an estimated minimum of \$35,000 per day, cumulatively, to conduct post-election audits in the county as required by this bill. This bill would increase the obligation of the state, presumably the State General Fund, by a corresponding amount by requiring expenses incurred by a county as a result of this audit to be fully reimbursed by the comptroller.

This bill would also increase the administrative obligations of the Secretary of State to post the audit results on the Secretary's website, report the findings to the Governor and Legislature, and adopt administrative rules to implement the provisions of this bill.