



FISCAL NOTE

Senate Bill 347

Committee: Finance and Taxation General Fund Sponsor: Senator Greg Albritton

Analyst: Mathieu Fuller

Date: 03/09/2026

Senate Bill 347 as introduced would, beginning in 2027, require the distribution of simplified sellers use taxes (SSUT) proceeds to counties and municipalities to be distributed based upon US Census population estimates and updated every five years. This would increase SSUT receipts to certain counties and municipalities, while simultaneously decreasing receipts to other counties and municipalities, by amounts dependent upon the differences in: (1) the current estimated population of each county and municipality, updated every ten years using U.S. Census data, and (2) the estimated population of each county and municipality, updated every five years using U.S. Census Bureau Population and Housing Estimates Program estimates.

This bill would not affect the aggregate distributions to counties and municipalities.