



FISCAL NOTE

House Bill 17

Committee: County and Municipal
Government

Sponsor: Representative Bill Lamb

Analyst: Hunter Lapp

Date: 01/09/2026

House Bill 17 as introduced would revise the current annual audit requirements for municipalities to provide that certain municipalities may submit biennial audits or an annual financial report, in lieu of an annual audit. These provisions could decrease the obligations of those municipalities by an undetermined amount dependent on the difference in: (1) the cost to perform the biennial audit or financial report pursuant to this bill, and (2) the cost to otherwise conduct an annual audit as currently provided by law.