



FISCAL NOTE

House Bill 178

Committee: Finance and Taxation Education Sponsor: Representative Danny Garrett

Analyst: John Friedenreich

Date: 02/24/2026

House Bill 178 as passed the House of Representatives could increase or decrease the obligations of certain city boards of education that elect to form a consolidated school system, as provided by this bill, dependent on the difference in: 1) any costs or savings associated with consolidating the school systems, and; 2) the cost of otherwise operating non-consolidated schools systems under current law. This bill would also increase the administrative obligations of the State Board of Education to adopt rules to implement the provision of this bill.

This bill would not otherwise directly affect state of local funding.