



FISCAL NOTE

Senate Bill 91

Committee: County and Municipal Government Sponsor: Senator Tim Melson

Analyst: Mathieu Fuller

Date: 02/23/2026

Senate Bill 91 as introduced would allow a county or municipality as part of a multijurisdiction authority established by the Legislature to, by resolution, withdraw from the multijurisdiction authority under certain circumstances. This could decrease receipts to the authority, and simultaneously increase receipts to the withdrawing county or municipality, by an undetermined amount dependent upon (1) the amount of unencumbered funds held by the authority that would be reimbursed to the withdrawing county or municipality pursuant to this bill; and (2) the amount of future tax receipts collected within the withdrawing county or municipality that would no longer be distributed to the authority. Further, this bill could increase the obligations of the non-withdrawing company by an undetermined amount dependent upon the amount needed to offset any decrease in receipts to the authority from the withdrawing county or municipality.

Further, this bill would allow a county or municipality that withdraws from a multijurisdiction authority to establish a similar authority within local boundaries and provide for (1) the distribution or use of any monies previously distributed to the multijurisdiction authority for the new authority; and (2) an increase or decrease in the rate of any tax collected by the county or municipality in conjunction with the multijurisdiction authority.