

REFERENCE TITLE: local government; 2026-2027.

State of Arizona
Senate
Fifty-seventh Legislature
Second Regular Session
2026

SB 1857

Introduced by
Senator Farnsworth (with permission of Committee on Rules)

AN ACT

RELATING TO LOCAL GOVERNMENT.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. County fiscal obligations; report

3 A. Notwithstanding any other law, for fiscal year 2026-2027, a
4 county with a population of less than two hundred fifty thousand persons
5 according to the 2020 United States decennial census may meet any county
6 fiscal obligation from any source of county revenue designated by the
7 county, including monies of any countywide special taxing jurisdiction of
8 which the board of supervisors serves as the board of directors. Under
9 the authority provided in this subsection, a county may not use more than
10 \$1,250,000 for purposes other than the purposes of the revenue source.

11 B. On or before October 1, 2026, each county with a population of
12 less than two hundred fifty thousand persons according to the 2020 United
13 States decennial census shall report to the director of the joint
14 legislative budget committee whether the county used a revenue source for
15 purposes other than the purposes of the revenue source to meet a county
16 fiscal obligation pursuant to subsection A of this section and, if so, the
17 specific revenue source and amount of revenues that the county intends to
18 use in fiscal year 2026-2027.