



1 other municipal subdivision of the state shall present to the excise  
2 board of such county or of the county in which any such city, school  
3 district or other municipal subdivision is located in whole or in  
4 part, a verified application showing that the needs of such county,  
5 city, school district or other municipal subdivision so require,  
6 such excise board may make temporary appropriations for lawful  
7 current expenses of such county, city, school district or other  
8 municipal subdivision.

9 B. Warrants or checks may be drawn against such temporary  
10 appropriations pending action by the excise board upon the annual  
11 estimate of needs and budget of such county, city, school district  
12 or other municipal subdivision for such fiscal year. The amount  
13 which may be appropriated by such temporary appropriations shall in  
14 no event exceed the entire amount which the governing board, making  
15 the application, estimates will be available for the entire fiscal  
16 year for each purpose for which a temporary appropriation is  
17 requested; provided, however, the limitation on appropriations and  
18 any requirement for request or approval of temporary appropriations  
19 shall not apply to any city or town if the revenue from the ad  
20 valorem tax to the municipal general fund amounted to less than five  
21 percent (5%) of the total revenues accruing to the municipal general  
22 fund during the prior fiscal year. Such cities and towns may pay  
23 for lawful current expenditures pursuant to the estimate of needs as  
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1 filed by the city or town and pending final action of the excise  
2 board.

3 C. Any such temporary appropriations so approved by the excise  
4 board of any county shall, when the annual budget for such county,  
5 city, school district or other municipal subdivision is finally  
6 approved, be merged in the annual appropriations for the same  
7 purposes and any warrant which has been, in the meantime, drawn  
8 against such temporary appropriations shall be charged against the  
9 final approved annual appropriations of such county, city, school  
10 district or other municipal subdivision for the said current fiscal  
11 year. All temporary allocations for school districts shall be set  
12 prior to June 30 of the current fiscal year.

13 SECTION 2. This act shall become effective November 1, 2026.

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15 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
16 03/04/2026 - DO PASS, As Coauthored.

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