

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS  
FISCAL IMPACT STATEMENT**

**LS 6066**  
**BILL NUMBER: SB 8**

**NOTE PREPARED:** Jan 22, 2026  
**BILL AMENDED:** Jan 20, 2026

**SUBJECT:** Library Budgets.

**FIRST AUTHOR:** Sen. Byrne  
**FIRST SPONSOR:**

**BILL STATUS:** 2<sup>nd</sup> Reading - 1<sup>st</sup> House

**FUNDS AFFECTED:**      **GENERAL**  
                                 **DEDICATED**  
                                 **FEDERAL**

**IMPACT:** Local

**Summary of Legislation:** This bill amends the percentage increase in a public library's proposed budget that determines whether the public library's proposed budget is subject to binding review by the applicable county, city, or town fiscal body.

**Effective Date:** July 1, 2026.

**Explanation of State Expenditures:**

**Explanation of State Revenues:**

**Explanation of Local Expenditures:** This bill may decrease the workload for public library governing bodies and may increase the workload for county councils and city/town councils. The review and approval of a public library's proposed budget and property tax levies will shift from the library's governing body to the city, town, or county council if the library's proposed budget for the upcoming calendar year has a percentage increase that is equal to or more than 50% of the maximum levy growth quotient (MLGQ) for the upcoming calendar year.

[For CY 2025, there are 236 public library districts statewide. They have a total of \$634 M in certified appropriations and \$435 M in certified property tax levy. Preliminary estimates project a 6.0% MLGQ for CY 2027.]

**Explanation of Local Revenues:**

**State Agencies Affected:**

**Local Agencies Affected:** Public library governing bodies; County councils; City/town councils.

**Information Sources:** Local Government Database; LSA Property Tax Database.

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