

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

LS 6434
BILL NUMBER: SB 92

NOTE PREPARED: Feb 17, 2026
BILL AMENDED: Feb 5, 2026

SUBJECT: Community Corrections Trust Funds.

FIRST AUTHOR: Sen. Clark
FIRST SPONSOR: Rep. Steuerwald

BILL STATUS: As Passed House

FUNDS AFFECTED: **GENERAL**
 DEDICATED
 FEDERAL

IMPACT: Local

Summary of Legislation: This bill authorizes a county that operates a community corrections program to establish a County Community Corrections Trust Fund (fund). It specifies the funding sources and permissible uses of the fund. It specifies reporting and auditing requirements relating to the administration of the fund. It also makes technical corrections to a reference to community corrections programs located in the civil procedure law.

Effective Date: July 1, 2026.

Explanation of State Expenditures:

Explanation of State Revenues:

Explanation of Local Expenditures: *Summary* - The bill's provisions are expected to have minimal workload impact on community corrections programs, community correction agencies, and county auditors.

Additional Information -

Community Corrections Programs: The bill could increase the workload of local community correction programs to the extent that the fund is established. Before March 1 of each year, the community corrections agency must submit a report to the county fiscal body detailing the fund's usage and balance for the previous calendar year. A copy of the report must also be provided to the community corrections advisory board.

Community Corrections Trust Fund: The bill establishes the Community Corrections Trust Fund for community corrections programs. The county auditor is responsible for administering the fund and must deposit all proceeds from commissary sales made within the county's community corrections program into the fund. Money remaining in the fund at the end of the calendar year does not revert to the county general fund. The fund is also subject to audit by the State Board of Accounts.

Money in the fund consists of proceeds from commissary sales, amounts appropriated to the fund, and any

grants or gifts received by the county that are designated for commissary or community corrections programming. Fund money may be used only for commissary inventory and operations, rehabilitation and educational programming, facility improvements, and staff training and equipment.

Explanation of Local Revenues:

State Agencies Affected: State Board of Accounts.

Local Agencies Affected: County community corrections programs.

Information Sources:

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