

H.R. 2766, Special District Fairness and Accessibility Act of 2026

As ordered reported by the House Committee on Oversight and Government Reform on March 18, 2026

By Fiscal Year, Millions of Dollars	2026	2026-2031	2026-2036
Direct Spending (Outlays)	0	0	0
Revenues	0	0	0
Increase or Decrease (-) in the Deficit	0	0	0
Spending Subject to Appropriation (Outlays)	0	*	not estimated
Increases <i>net direct spending</i> in any of the four consecutive 10-year periods beginning in 2037?	No	Statutory pay-as-you-go procedures apply? No	
Increases <i>on-budget deficits</i> in any of the four consecutive 10-year periods beginning in 2037?	No	Mandate Effects	
		Contains intergovernmental mandate?	No
		Contains private-sector mandate?	No
* = between zero and \$500,000.			

H.R. 2766 would require the Office of Management and Budget (OMB) to issue guidance to clarify how federal agencies may recognize special districts as units of local government when considering eligibility for federal financial assistance. Special districts provide public services such as fire protection, municipal water and wastewater treatment, and electric power supply. The bill also would require OMB to report to the Congress on the implementation of the guidance.

In 2022, the Census Bureau reported that there were about 40,000 special districts nationwide. Most special districts receive federal funds through state and local governments and the bill would not authorize the appropriation of additional funds for those districts. Thus, CBO expects that implementing the bill would not affect the overall amount of assistance provided. Based on the cost of similar activities, CBO estimates that issuing guidance and preparing the required report would cost less than \$500,000 over the 2026-2031 period. Any related spending would be subject to the availability of appropriated funds.

See also

[CBO's Cost Estimates Explained](#), [CBO Describes Its Cost-Estimating Process](#), [Glossary](#)



The CBO staff contact for this estimate is Matthew Pickford. The estimate was reviewed by H. Samuel Papenfuss, Deputy Director of Budget Analysis.

A handwritten signature in black ink, appearing to read "Phillip L. Swagel". The signature is fluid and cursive, with a long, sweeping tail that curves to the right.

Phillip L. Swagel
Director, Congressional Budget Office