

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION**

**May 7, 2003**

**TO:** Honorable Teel Bivins, Chair, Senate Committee on Finance

**FROM:** John Keel, Director, Legislative Budget Board

**IN RE: HB179** by Ellis (Relating to the qualification of a county fair association for an ad valorem tax exemption.), **As Engrossed**

**No fiscal implication to the State is anticipated.**

The bill would amend Section 11.43 of the Tax Code to provide a one-time property tax exemption application for county fair associations. Current law requires an annual application.

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JK, SD, WP, BR