

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION

March 5, 2003

TO: Honorable Fred Hill, Chair, House Committee on Local Government Ways and Means

FROM: John Keel, Director, Legislative Budget Board

IN RE: HB925 by Eiland (Relating to the rollback tax rate for certain taxing units.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would provide a new tax rollback factor for certain taxing entities with low tax levies.

Local Government Impact

Passage of this bill would, for certain small taxing units, increase the rate at which voters within those districts could require an election to limit the property tax rate. This bill would apply to special districts only. It would not apply to independent school districts, cities or counties. Since the restrictions in the bill would limit the impact to small special districts, it is assumed that the fiscal implication is insignificant.

Source Agencies: 304 Comptroller Of Public Accounts

LBB Staff: JK, SD, WP, DLBe