

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION

April 7, 2003

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

FROM: John Keel, Director, Legislative Budget Board

IN RE: HB2346 by Gattis (Relating to a repeal of exemptions from certain truth-in-taxation provisions for certain conservation and reclamation districts.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would repeal Sections 49.107(g) and 49.108(f) of the Water Code to bring certain water districts into compliance with truth-in-taxation of the Property Tax Code.

Under the current provisions of the Water Code, certain water districts are exempt from compliance with truth-in-taxation laws, such as submission of the appraisal roll, calculation and publication of the effective and rollback tax rates, tax rate adoption, and rollback election. The bill would repeal those exemptions.

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts, 582 Commission on Environmental Quality

LBB Staff: JK, SD, WP, DLBe