

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION

February 14, 2003

TO: Honorable Frank Madla, Chair, Senate Committee on Intergovernmental Relations

FROM: John Keel, Director, Legislative Budget Board

IN RE: SB294 by Lindsay (Relating to the authority of the Harris County Commissioners Court and the board of the Harris County Hospital District to take certain actions relating to ad valorem taxes imposed for the benefit of the Harris County Hospital District.), **As Introduced**

No fiscal implication to the State is anticipated.

Commissioner courts are authorized to impose a property tax for the benefit of a hospital district in counties over 190,000 population. However, current law is silent relative to the authority of commissioner courts to grant local option property tax exemptions and tax abatements and to tax property otherwise exempt from property taxation. The bill would amend Chapter 281 of the Health and Safety Code to authorize the Harris County Commissioners Court, acting on behalf of the Harris County Hospital District, to adopt property tax exemptions or grant tax abatements and elect to tax property otherwise exempt from property taxation.

The bill would disallow the Harris County Hospital District board from exercising the powers that would be granted to the Harris County Commissioners Court under this bill.

The fiscal impact on units of local government would be limited to the Harris County Hospital District.

Local Government Impact

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

Source Agencies: 304 Comptroller Of Public Accounts

LBB Staff: JK, DLBa, WP, BR