

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

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

**April 28, 2003**

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

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

**IN RE: SB1452** by Harris (Relating to an offense for certain communications between an appraisal review board member and a chief appraiser or appraisal district employee concerning a matter related to an ad valorem tax protest. ), **Committee Report 1st House, Substituted**

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

The bill would create a Class C misdemeanor offense for certain communications between an appraisal review board member and a chief appraiser or appraisal district employee concerning ad valorem tax protest matters.

**Local Government Impact**

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

**Source Agencies:**

**LBB Staff:** JK, JO, DLBa, SD