

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

March 13, 2007

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

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HB41 by Paxton (Relating to the confidentiality of information in ad valorem tax appraisal records that identifies the home address of certain state and federal judges.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would amend Section 25.025 of the Tax Code to provide for the confidentiality of certain appraisal records.

Under this bill, a state or federal judge would be allowed to designate his or her home address in appraisal district records as confidential, except for official use by the appraisal district, the Comptroller, taxing units, and political subdivisions of the state.

Under current law, appraisal records indicate the home addresses of named individuals, including those persons who are state and federal judges. This bill would prohibit that disclosure, but it would allow the disclosure of an address if the victim's name were not also disclosed.

Although appraisal districts would have to flag certain appraisal accounts as confidential, there likely would be no significant effects for the state or for units of local government.

This bill would take effect September 1, 2007.

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, CT, SD, SJS