

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

**FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION**

**April 30, 2007**

**TO:** Honorable Jim Keffer, Chair, House Committee on Ways & Means

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

**IN RE: SB796** by Janek (Relating to the authority of a taxing unit to allow split payment of taxes.),  
**As Engrossed**

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

The bill would amend Section 31.03 of the Tax Code.

This bill would take effect September 1, 2007.

Because the state is constitutionally prohibited from imposing a state property tax, there would be no direct fiscal impact on the state.

**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