

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

May 8, 2007

TO: Honorable David Dewhurst, Lieutenant Governor, Senate

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

IN RE: SB796 by Janek (Relating to split payments of ad valorem taxes.), **As Passed 2nd House**

No fiscal implication to the State is anticipated.

The bill would amend Section 31.03 of the Tax Code.

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

The bill would take effect September 1, 2007.

Local Government Impact

The bill would only apply to a taxing unit located in a county having a population of 250,000 or more that borders a county having a population of 3.3 million or more and the Gulf of Mexico. Therefore, no significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, SD, CT