

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

April 26, 2009

TO: Honorable Rene Oliveira, Chair, House Committee on Ways & Means

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

IN RE: HB1309 by Otto (Relating to the date by which the comptroller must certify the apportioned amount of the market value of railroad rolling stock to a county assessor-collector.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Section 24.38 of the Tax Code to change the date the Comptroller certifies the apportioned market value of railroad rolling stock to county assessor-collectors from "before August 1" to "before July 26."

The bill would change the timing of certification of apportioned market value of railroad rolling stock by the Comptroller to county assessor-collectors.

The bill would take effect January 1, 2010.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, MN, SD