

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

April 22, 2009

TO: Honorable Steve Ogden, Chair, Senate Committee on Finance

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

IN RE: SB2212 by Lucio (Relating to authorizing an emergency services district to impose an ad valorem tax for the acquisition of land, equipment, or apparatus or the construction of capital improvements.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 775 of the Health and Safety Code to authorize Emergency Services Districts to impose an additional ad valorem tax for the acquisition of land, equipment, or apparatus or the construction of capital improvements, with district voter approval. The rate would be limited by Section 48-e, Article III of the Texas Constitution to not exceed 5-cents per \$100 valuation, pending statewide voter approval of a Constitutional Amendment proposed by the Eighty-first Legislature, 2009.

The bill would take effect January 1, 2010, only if the constitutional amendment proposed by the Eighty-first Legislature is approved authorizing an additional ad valorem tax for the acquisition of land, equipment, or apparatus or the construction of capital improvements.

Local Government Impact

Emergency Services Districts would experience a revenue gain if they were to receive voter approval and choose to impose and collect these taxes. The fiscal impact would vary by district.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, DB, MN