

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

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**

**May 17, 2011**

**TO:** Honorable Royce West, Chair, Senate Committee on Intergovernmental Relations

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

**IN RE: HB2104** by Jackson, Jim (Relating to the amount of the bond for county taxes required to be given by the county assessor-collector for certain counties.), **As Engrossed**

<b>No significant fiscal implication to the State is anticipated.</b>
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The bill would authorize the commissioners court of a county with a population of 1.5 million or more to adopt an order to require a bond from the county tax assessor-collector for county taxes in excess of the current statutory range of \$2,500 to \$100,000.

Since the cost of bond is borne solely by the affected counties, the bill would have no fiscal impact on the state.

This bill would take effect September 1, 2011.

**Local Government Impact**

The bill would authorize the commissioners court of a county with a population of 1.5 million or more to adopt an order to require a bond from the county tax assessor-collector for county taxes in excess of the current statutory range of \$2,500 to \$100,000.

The 2010 census identified four counties with populations of 1.5 million or more: Harris, Dallas, Bexar and Tarrant. According to the Comptroller of Public Accounts (CPA), each of these four counties reported no significant fiscal impact associated with the bill.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JOB, SD, KKR