

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION

May 2, 2011

TO: Honorable Harvey Hilderbran, Chair, House Committee on Ways & Means

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 Introduced**

No significant fiscal implication to the State is anticipated.

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