

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

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

**May 19, 2011**

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

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

**IN RE: HB2338** by Paxton (Relating to the posting on the Internet by the county assessor-collector of information regarding ad valorem tax rates.), **As Engrossed**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend the Tax Code, regarding property taxation, to require the county assessor-collector for each county that maintains an Internet website to post, for the most recent five years, the following property tax rates for each active taxing unit that imposes taxes in the current tax year: the adopted tax rate; the maintenance and operations tax rate; the debt rate; the effective tax rate; the effective maintenance and operations tax rate; and the rollback tax rate. The county assessor-collector would be required to post specified definitions of these rates on the website below the table of rates.

The bill would require the Comptroller to prescribe by rule the manner in which the tax rate information is presented.

The bill would require tax assessor-collectors to post tax rate information on their internet websites but would not change taxable values, tax rates, exemption amounts or any other variable affecting property tax revenues, so there would be no fiscal impact on the state. The expense to local governments of collecting and posting the tax rate information is not expected to be significant.

The bill would take effect on September 1, 2011.

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

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

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