

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION

April 15, 2011

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

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

IN RE: HB3307 by Munoz, Jr. (Relating to the confidentiality of certain home address information in ad valorem tax appraisal records.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Section 25.025 of the Tax Code, regarding property taxation, to add current or former U.S. attorneys, assistant U.S. attorneys, and the spouse and children of such attorneys, to those persons who are allowed to restrict public access to appraisal records that identify their home address. Under current law, if information in appraisal records identifies the home address of specified individuals (such as judges, peace officers, a victim of family violence, and certain attorneys) and one of these individuals chooses to restrict public access, the information in appraisal records is confidential and is available only for the official use of the appraisal district, the state, the Comptroller, and taxing units and political subdivisions.

The bill would make procedural changes in the confidentiality of the home addresses of U.S. attorneys and their families. This proposal would not change taxable values, tax rates or any other variable directly affecting property tax revenues and, consequently, would not create a fiscal impact to the state or units of local government.

The bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2011.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, KK, SD, SJS