

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

**FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION**

**March 7, 2013**

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

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE: HB671** by Ratliff (Relating to the calculation of the rollback tax rate of a school district.),  
**As Introduced**

<p><b>No fiscal implication to the State is anticipated.</b></p>
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The bill would amend Section 26.08 of the Tax Code, regarding property taxation and assessment, to remove outdated language from the school district rollback tax rate calculation and to clarify existing language. Current law requires a school district that adopts a rate in excess of the rollback rate to hold an election in which the voters approve or disapprove the adopted rate. If the voters do not approve the adopted rate, the rate must be lowered to not exceed the rollback rate. The bill does not substantively change the rollback rate calculation procedure specified in current law.

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, 2013.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

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

**LBB Staff:** UP, KK, SD, SJS