

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 30, 2013

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB2408 by Naishtat (relating to the confidentiality of information in ad valorem tax appraisal records that identifies the home address of certain judges.), **Committee Report 1st House, Substituted**

No fiscal implication to the State is anticipated.

This bill would amend Section 25.025, of the Tax Code, related to the confidentiality of certain home address information, to add to the list of state judges whose home address is confidential (except for official use by certain entities) if requested on the prescribed form:

- 1) a statutory probate court judge;
- 2) a constitutional county court judge;
- 3) a criminal associate judge;
- 4) a master, magistrate, referee, hearing officer, or associate judge appointed under Chapter 54, Government Code; or
- 5) a municipal court judge.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local government or the state.

This 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, SJS