

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

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

**April 26, 2013**

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

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

**IN RE: HB2707** by Villarreal (Relating to the form of the ballot proposition to be used in an election to approve a school district tax rate that exceeds the rollback tax rate.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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This bill would amend Section 26.08 of the Tax Code to require that the ballot for an election to ratify a school district tax rate that exceeds the rollback rate contain language stating the purpose of the tax increase.

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 governments 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