

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 13, 2013

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB3446** by Otto (Relating to the distribution by the appraisal review board of an appraisal district of written opinions, memoranda, or analyses of law drafted by the attorney for the board.), **As Introduced**

<p>No fiscal implication to the State is anticipated.</p>
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This bill would add new Section 6.44 to the Tax Code to prohibit an appraisal review board (ARB) from distributing a written opinion, memorandum, or analysis of law drafted for the board by an attorney who serves as the legal counsel for the board to any person who is not a board member. However, an ARB would be able to distribute these documents to a person who is not a board member if the board immediately makes the document available for public inspection by any person and forwards the document not later than the next business day to the Comptroller to be posted on the Comptroller's website. The Comptroller would be required to post each document that the Comptroller receives on the Comptroller's website.

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 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