LEGISLATIVE BUDGET BOARD Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 3, 2013

TO: Honorable Tommy Williams, Chair, Senate Committee on Finance

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB509 by Williams (Relating to the establishment by school districts of a school security district; authorizing school district taxes for crime prevention measures.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would authorize the board of trustees of a school district to create a school security district, with voter approval, with the authority to impose a sales and use tax, a school security ad valorem tax, or both for the purpose of providing crime prevention measures.

The bill would prescribe methods by which a school security district could be dissolved.

This analysis assumes that any additional costs could be absorbed within existing resources.

Local Government Impact

As creating a school security district would be at local discretion, any costs incurred in implementing the provisions of this bill would vary.

Source Agencies: 304 Comptroller of Public Accounts, 701 Central Education Agency

LBB Staff: UP, KK, JSc, AH