

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

**FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION**

**May 22, 2015**

**TO:** Honorable Dan Patrick, Lieutenant Governor, Senate

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

**IN RE:** SB46 by Zaffirini (Relating to the confidentiality of certain property tax appraisal photographs.), **As Passed 2nd House**

**No fiscal implication to the State is anticipated.**

The bill would amend the Government Code to require a political subdivision to disclose a photograph to a requestor for certain purposes. The bill would permit a photograph to be used as evidence in certain circumstances if it is relevant to the determination of the matter being protested or appealed. The bill would permit a photograph to be used to ascertain the location of equipment used to produce or transmit oil and gas for purposes of taxation if that equipment is located on January 1 in the appraisal district for the preceding 365 consecutive days.

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

**Source Agencies:**

**LBB Staff:** UP, KK, CL, SD, EK