

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

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

**March 10, 2015**

**TO:** Honorable Joan Huffman, Chair, Senate Committee on State Affairs

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

**IN RE:** **SB450** by Schwertner (Relating to the liability of a political subdivision of this state for certain claims relating to land acquired by the political subdivision under certain circumstances.), **Committee Report 1st House, Substituted**

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

The bill would amend Chapter 101 of the Civil Practice and Remedies Code. Section 101.064 of that code would apply to any political subdivision of this state, not just municipalities. With respect to these political subdivisions, Chapter 101 would not apply to certain claims against political subdivisions that acquire foreclosed property or property conveyed to the political subdivision to satisfy a property tax debt.

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.

The bill would take effect on September 1, 2015.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, AG, SD, SJS