

## **BILL ANALYSIS**

H.B. 74  
By: Cospir  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Interested parties contend that state law providing for the partial compensation of certain municipalities and counties that lose a demonstrable disproportionate amount of property tax revenue as a result of the disabled veteran property tax exemption is too restrictive in terms of which municipalities qualify to receive compensation for such revenue loss. H.B. 74 seeks to address this issue by expanding the local governments eligible for this compensation to include additional municipalities.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 74 amends the Local Government Code to change the type of municipality classified as a local government for purposes of assessing which local governments are disproportionately affected by property tax relief for disabled veterans from a municipality adjacent to a U.S. military installation to a municipality located wholly or partly in a county in which a U.S. military institution is wholly or partly located. The bill's provisions apply to the eligibility of a qualified local government to apply for a disabled veteran assistance payment beginning with the fiscal year of the local government that ends in the 2017 tax year.

### **EFFECTIVE DATE**

December 1, 2017.