

BILL ANALYSIS

H.B. 2356
By: Cospers
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 and counties qualify to receive compensation for such revenue loss. H.B. 2356 seeks to address this issue by expanding the local governments eligible for this compensation to include certain counties and municipalities located near a county in which a U.S. military installation is located.

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. 2356 amends the Local Government Code to change the definition of "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 and a county in which a U.S. military installation is wholly or partly located to a county in which a U.S. military installation is wholly or partly located, a county adjacent to such a county, or a municipality located wholly or partly in either such type of county. 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

September 1, 2017.