

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

March 14, 2017

TO: Honorable Kelly Hancock, Chair, Senate Committee on Business & Commerce

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB510 by Zaffirini (Relating to the confidentiality of certain home address information in ad valorem tax appraisal records.), **Committee Report 1st House, Substituted**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 25 of the Tax Code, regarding local property tax appraisal, to add a current or former employee of a federal judge or state judge to the list of individuals whose appraisal record information is confidential and is available only for the official use of the appraisal district, the state, the Comptroller, and taxing units and political subdivisions of the state if:

1. the information identifies the individual's home address; and
2. the individual chooses to restrict public access to the information on the form prescribed for that purpose by the Comptroller.

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 immediately upon enactment, assuming it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2017.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, CL, SD, SJS