

BILL ANALYSIS

C.S.H.B. 2617
By: Cole
County Affairs
Committee Report (Substituted)

BACKGROUND AND PURPOSE

It has been suggested that it would be beneficial for certain newly created political subdivisions to have the same fiscal year as the county in which the political subdivision is located to allow for greater transparency for taxpayers. C.S.H.B. 2617 seeks to provide for this benefit.

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

C.S.H.B. 2617 amends the Local Government Code to require a political subdivision, other than certain special districts, that is created on or after September 1, 2019, and that has authority to impose a tax to have the same fiscal year as the county in which the political subdivision is wholly or primarily located.

EFFECTIVE DATE

September 1, 2019.

COMPARISON OF ORIGINAL AND SUBSTITUTE

While C.S.H.B. 2617 may differ from the original in minor or nonsubstantive ways, the following summarizes the substantial differences between the introduced and committee substitute versions of the bill.

The substitute excludes certain special districts from the bill's provisions.