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| BILL ANALYSIS |

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| C.S.H.B. 125 |
| By: Buckley |
| Appropriations |
| Committee Report (Substituted) |

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| **BACKGROUND AND PURPOSE** The comptroller of public accounts currently provides state assistance payments to local governments disproportionately affected by property tax relief for disabled veterans. It has been suggested that eligibility to receive these assistance payments is too restrictive and excludes some of the state's most disproportionately affected communities. C.S.H.B. 125 seeks to address this issue by expanding the number of local governments eligible under this reimbursement program. |
| **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. 125 amends the Local Government Code to make a municipality with extraterritorial jurisdiction located within two miles of the boundary line of a United States military installation and that meets certain other requirements eligible for the state assistance payments provided to local governments disproportionately affected by property tax relief for disabled veterans beginning with the municipality's fiscal year that ends in the 2021 tax year.  |
| **EFFECTIVE DATE** September 1, 2021. |
| **COMPARISON OF ORIGINAL AND SUBSTITUTE**C.S.H.B. 125 differs from the original in minor or nonsubstantive ways to make a technical correction with respect to the fiscal year in which the bill's provisions begin to apply. |
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