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| BILL ANALYSIS |

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| H.B. 1360 |
| By: Landgraf |
| Ways & Means |
| Committee Report (Unamended) |

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| **BACKGROUND AND PURPOSE**  Many Texans who live in rural areas lack access to reliable Internet service and depend on the local newspaper as their primary source of information. However, during the previous legislative session, the legislature eliminated the requirement for certain tax rate information to be published in local newspapers. Without publication of this information in the newspaper, many Texans will likely lack ready access to pertinent information that impacts their finances. H.B. 1360 seeks to address this issue by requiring the information currently posted online about a taxing unit's no-new-revenue and voter-approval property tax rates also to be published in the newspaper. |
| **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. 1360 amends the Tax Code to require the officer or employee designated by the governing body of a taxing unit to calculate the unit's no-new-revenue and voter-approval property tax rates to publish in a newspaper the tax rates and certain other related information the officer or designee currently must post on the taxing unit's website. |
| **EFFECTIVE DATE**  January 1, 2022. |