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| BILL ANALYSIS |

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| S.B. 1357 |
| By: Hughes |
| County Affairs |
| Committee Report (Unamended) |

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| **BACKGROUND AND PURPOSE**  It has been suggested that certain counties that have populations of 225,000 or less would benefit from more flexibility in their budget adoption schedule. S.B. 1357 seeks to provide this flexibility by revising provisions relating to the budget preparation and proposal process for these counties. |
| **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**  S.B. 1357 amends the Local Government Code to revise provisions relating to the budget preparation and proposal process for a county that has a population of 225,000 or less and that does not operate under an alternative method of budget preparation for a county that has a population of more than 125,000. The bill removes the time frame of the 7th or the 10th month of the fiscal year as the time frame during which, as applicable, the county judge is required to prepare the budget and sets instead a deadline of not later than August 15 for that preparation and the filing by the county judge of a copy of the proposed budget with the county clerk. The bill removes the requirement that the commissioners court set the public hearing on the proposed budget for a date after the 15th day of the month next following the month in which the budget was prepared but before the date on which taxes are levied by the commissioners court. The bill replaces that requirement with a requirement that the commissioners court hold the hearing not later than the 25th day after the day the budget is filed with the county clerk but before the commissioners court adopts the county's property tax rate for the current tax year. The bill requires the commissioners court to give the notice of the hearing not earlier than the 30th day, and not later than the 10th day, before the date of the hearing.  S.B. 1357 applies to a budget proposed by a county commissioners court for a fiscal year beginning on or after the bill's effective date. |
| **EFFECTIVE DATE**  On passage, or, if the bill does not receive the necessary vote, September 1, 2021. |