

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION**

**April 18, 2021**

**TO:** Honorable Morgan Meyer, Chair, House Committee on Ways & Means

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: HB3482** by Rose (Relating to the definition of "indigent defense compensation expenditures" for purposes of the adjustment of a county's no-new-revenue maintenance and operations rate to reflect increases in those expenditures.), **As Introduced**

<p><b>No fiscal implication to the State is anticipated.</b></p>
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The bill would amend Section 26.0442(a) of the Tax Code, regarding the definition of indigent defense compensation expenditures for purposes of calculating a county's no-new-revenue maintenance and operations (M&O) rate. The bill allows funds for the operation of a public defender's office under Article 26.044, Code of Criminal Procedure be included in determining the county's indigent defense compensation expenditure.

Specifying certain indigent defense compensation expenditures for county adjustments to the no-new-revenue M&O rate could create a gain for counties, but the amount of the offset cannot be estimated. The bill would have no effect on other taxing units or the state.

The bill would be effective January 1, 2022.

**Local Government Impact**

Specifying certain indigent defense compensation expenditures for county adjustments to the no-new-revenue M&O rate could create a gain for counties, but the amount of the offset cannot be estimated. The bill would have no effect on other taxing units or the state.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JMc, KK, SD, BRI