

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

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

**April 26, 2021**

**TO:** Honorable Larry Taylor, Chair, Senate Committee on Education

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

**IN RE: SB998** by Hughes (Relating to an election to revoke a county equalization tax imposed in certain counties.), **As Introduced**

**No fiscal implication to the State is anticipated.**

The bill would amend the Education Code to authorize the commissioners courts of certain counties to order an election on the question of revoking the county equalization tax.

**Local Government Impact**

The fiscal implications cannot be determined due to the actions of commissioners courts and the outcomes of any potential elections being unknown

**Source Agencies:**

**LBB Staff:** JMc, SL, CMA, ANE