

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

April 29, 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.), **Committee Report 1st House, Substituted**

No fiscal implication to the State is anticipated.

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

Local Government Impact

According to the Comptroller of Public Accounts, if an election to revoke Rusk County's countywide school equalization tax were held and voters elected to eliminate the tax, there would be a cost to school districts located in Rusk County currently receiving revenue from the county equalization tax. The actions of the commissioners court and outcome of any potential election are unknown. Consequently, the fiscal implications to school districts in Rusk County cannot be determined.

Source Agencies: 304 Comptroller of Public Accounts, 701 Texas Education Agency

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