

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

April 25, 2021

TO: Honorable Paul Bettencourt, Chair, Senate Committee on Local Government

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: SB1412 by Paxton (Relating to an additional ad valorem road tax for the maintenance of county roads.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend the Chapter 256 of the Transportation Code, regarding funds and taxes for county roads. The bill would specify the process for counties to adopt and repeal an additional ad valorem road tax for the maintenance of county roads. The bill provides certain election and petition requirements. The bill would provide for a refund to taxpayers for a pro rata share of unobligated revenue if the tax is repealed.

The bill would change authority and certain processes for counties to adopt or repeal an additional property tax for county road maintenance, but not the amount they are allowed to adopt.

The bill would take effect September 1, 2021.

Local Government Impact

The bill would change authority and certain processes for counties to adopt or repeal an additional property tax for county road maintenance, but not the amount they are allowed to adopt.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, AF, SD, BRI