

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

**FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION**

**May 15, 2023**

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

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

**IN RE: HB159** by Landgraf (Relating to the procedure by which a taxing unit is required to provide public notice of certain ad valorem tax-related information.), **As Engrossed**

<b>No fiscal implication to the State is anticipated.</b>
---

The bill would amend Section 26.04 of the Tax Code, relating to Property Tax: Submission of Roll to Governing Body; No-New-Revenue and Voter-Approval Tax Rates, to require a taxing unit to provide a summary in a newspaper of certain ad valorem tax-related information that is required to be posted to their Internet website as well as a link to their Internet website address. This requirement would not apply to a taxing unit located in a county with a population of one million or more or to a taxing unit located in a county in which no general circulation newspaper is published.

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

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

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