

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

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

**May 9, 2023**

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

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

**IN RE: HB2121** by Paul (relating to the form of a rendition statement or property report used to render property for ad valorem tax purposes.), **Committee Report 2nd House, Substituted**

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

This bill would amend Chapter 22 of the Tax Code, relating to Renditions and Other Reports, to add that a rendition or report can be filed on behalf of a property owner who is rendering tangible personal property used for the production of income that has an estimated market value of not more than \$25,000 without requiring a sworn statement.

**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, BRI, KK, SD