

BILL SUMMARY
2nd Session of the 60th Legislature

Bill No.:	HB 3075
Version:	POLPCS1
Request Number:	16040
Author:	Rep. Hildebrant
Date:	2/3/2026
Impact:	\$0

Research Analysis

The proposed policy committee substitute for HB3075 creates a discretionary rounding rule for cash payments received by political subdivisions between July 1, 2026 and July 1, 2027. After July 1, 2027, rounding is mandatory. When a cash payment ends in the following amounts, the total due is rounded up or down to the nearest nickel as follows:

- \$0.01–\$0.02 → rounded down to \$0.00
- \$0.03–\$0.04 → rounded up to \$0.05
- \$0.06–\$0.07 → rounded down to \$0.05
- \$0.08–\$0.09 → rounded up to \$0.10

Any rounding difference for property taxes will be absorbed by the county's unappropriated general fund revenue. For all other payments, political subdivisions may handle rounding differences using any fund under their control.

Prepared By: Quyen Do

Fiscal Analysis

The proposed policy committee substitute for HB3075 provides a mandatory implementation date. The measure does not materially alter the prior fiscal impact statement. Therefore, the measure is not anticipated to have a direct fiscal impact on the state budget or appropriations.

Prepared By: Zach Lein, House Fiscal Staff

Other Considerations

None.