

BILL SUMMARY
2nd Session of the 60th Legislature

Bill No.:	HB 3075
Version:	POLREC
Request Number:	16082
Author:	Rep. Hildebrant
Date:	2/9/2026
Impact:	\$0

Research Analysis

The policy recommendation 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 recommendation to HB 3075 cleans up certain language and makes drafting corrections. The measure does not fundamentally change the policy direction of the prior proposed policy committee substitute. 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.