

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION

May 13, 2003

TO: Honorable Frank Madla, Chair, Senate Committee on Intergovernmental Relations

FROM: John Keel, Director, Legislative Budget Board

IN RE: HB3540 by Chavez (Relating to a refund of an overpayment or erroneous payment of ad valorem taxes by a tax collector who performs consolidated tax collection functions.), **As Engrossed**

No fiscal implication to the State is anticipated.

Tax assessor collectors who collect for one taxing unit would have to receive approval for a refund from the taxing unit's governing body if the proposed refund exceeded: 1) \$2,500 for a refund paid by a county with a population of 1.5 million or more, or 2) \$500 for a refund paid by any other taxing unit. Collectors who collect for more than one taxing unit would have to receive approval for a refund from the governing body employing them if the amount of the proposed refund exceeded \$2,500.

Current law requires governing body approval for all refunds exceeding \$500, except for refunds to be paid by a county with a population of 1.5 million or more, in which case there is a \$2,500 approval threshold. Since passage of this bill would affect only procedures for making refunds, there would be no impact to the State or units of local government.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JK, DLBa, SD, WP, DLBe