

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

**FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION**

**March 20, 2007**

**TO:** Honorable Jim Keffer, Chair, House Committee on Ways & Means

**FROM:** John S. O'Brien, Director, Legislative Budget Board

**IN RE: HB929** by Goolsby (Relating to posting delinquent state taxpayer information on the comptroller's Internet site.), **As Introduced**

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

The bill would amend Subchapter B, Chapter 111 of the Tax Code and add Section 111.065, relating to posting delinquent taxpayer information on the Comptroller's Internet site.

The bill would require the Comptroller to post on the Comptroller's Internet site information on each person who owes an amount of taxes to the state that exceeds \$25,000 and that has been past due for 90 days or more, on the condition that all appeals have expired.

The bill would establish the calculation of the amount owed, the information to be included on the Internet site, and exclusions from the posting. The bill also would require the posting of a special page for the 100 persons with the largest amounts owed.

The Comptroller's office indicates that the bill will impose additional expenses upon their office. It is assumed these expenses can be met within available resources.

The bill would take effect September 1, 2007.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

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

**LBB Staff:** JOB, SD, CT, RP