

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

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

**May 15, 2007**

**TO:** Honorable Tom Craddick, Speaker of the House, House of Representatives

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

**IN RE: HB1210** by Jackson, Jim (Relating to the extension of the deadline for filing an application for a refund of an overpayment or erroneous payment of ad valorem taxes. ), **As Passed 2nd House**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Section 31.11 of the Tax Code to allow the governing body of a taxing unit to extend the deadline for a taxpayer to apply for a property tax refund upon a showing of good cause.

Current law requires a taxpayer to apply for a property tax refund within three years after the date of payment of the tax.

Because the state is constitutionally prohibited from imposing a state property tax, there would be no direct fiscal impact on the state.

The bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2007.

**Local Government Impact**

To the extent that governing bodies of local taxing units would allow an extension for taxpayers to apply for property tax refunds beyond two years after the date of payment of the tax, taxable property values and the related ad valorem tax revenue for units of local government would be reduced.

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

**LBB Staff:** JOB, DB, CT, SD, SJS