

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

May 17, 2007

TO: Honorable Royce West, Chair, Senate Committee on Intergovernmental Relations

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

IN RE: HB1680 by Swinford (Relating to the required payment of taxes by property owners who appeal certain ad valorem tax determinations.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill would amend Section 42.08 of the Tax Code to require a property owner to include in the notice of a district court appeal a written statement of the amount of property taxes the property owner proposes to pay if the property owner elects to pay the amount of taxes not in dispute.

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

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

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