

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

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

**March 23, 2007**

**TO:** Honorable Burt R. Solomons, Chair, House Committee on Financial Institutions

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

**IN RE: HB2137** by Paxton (Relating to ad valorem tax lien transfers.), **As Introduced**

**No fiscal implication to the State is anticipated.**

The bill would amend Sections 32.06 and 32.065 of the Tax Code, concerning the sale of property tax liens and contracts for foreclosure of those liens.

Passage of the bill would affect only private property rights of subsequent holders of property tax liens and owners of property previous and subsequent to a property tax foreclosure sale. Therefore, no fiscal implication to the State or units of local government is anticipated.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:**

**LBB Staff:** JOB, JRO, SD, SJS