

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

April 27, 2009

TO: Honorable Jeff Wentworth, Chair, Senate Committee on Jurisprudence

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

IN RE: HB1465 by Paxton (Relating to the joinder of a tax lien transferee in a suit to collect a delinquent ad valorem tax.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill would amend Chapters 32 and 33 of the Tax Code, regarding property tax delinquency and liens.

The bill would require the joinder of transferees of tax liens when taxing units sue to foreclose a tax lien on real property. The bill would also affect the duties and rights of tax lien transferees in such suits.

The bill would not affect the amount of ad valorem taxes due or the timing of their collection.

The bill would be effective September 1, 2009.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, MN, SD, SJS