

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION

March 31, 2011

TO: Honorable Harvey Hilderbran, Chair, House Committee on Ways & Means

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

IN RE: HB316 by Fletcher (relating to the designation of property tax agents.), **Committee Report 1st House, Substituted**

No fiscal implication to the State is anticipated.

The bill would amend Section 1.111 of the Tax Code to require each appraisal district in a county with a population of 500,000 or more to implement a system that allows a designation of a property tax agent to be signed and filed electronically. Current law provides for a property owner, manager, or specified persons authorized to act on behalf of an owner to designate an agent who is authorized to act on behalf of the property owner in tax matters.

The bill also would require that on written request by the chief appraiser, an agent who electronically submits a designation of agent form must provide the chief appraiser the electronic signature of the person who signed the form, the date the person signed the form, and the Internet Protocol address of the computer the person used to complete the form. The bill would prohibit false entries in, or false alterations of, signed designation of agent forms.

The bill would require that certain counties develop an electronic designation of property tax agent system but would not change taxable values, tax rates, exemption amounts, or any other variable affecting property tax levies. Consequently, there would be no fiscal impact to the state. There could be costs associated with developing such a system, which cannot be determined, to units of local government.

The bill would take effect on September 1, 2011.

Local Government Impact

The bill would require that certain counties develop an electronic designation system. There could be costs associated with developing such a system, but the fiscal implications to units of local government cannot be determined at this time.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, KK, SD, SJS