

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION

February 23, 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 a requirement that certain appraisal districts provide for electronic signing and filing of a form for the designation of an agent.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Section 1.111(b) of the Tax Code, regarding property taxation, to require appraisal districts established for a county having a population of 500,000 or more to implement a system that allows the form for the designation of an 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.

Because the bill is procedural in nature and does not affect property values, there would be no cost to the state. There could be costs associated with developing such a system to units of local government.

The bill would take effect September 1, 2011.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, KK, SD, SJS