

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION

May 20, 2011

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

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

IN RE: HB645 by Orr (Relating to the information required to be included on a form for an application for an exemption from ad valorem taxation of property owned by a charitable organization.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 11 of the Tax Code, regarding property taxation and exemptions, to require that the exemption application forms prescribed by the Comptroller's Office allow charitable organization applicants to provide the organization's federal tax identification number in lieu of a driver's license number, personal identification certificate number, or a social security account number.

Because the bill is procedural in nature and does not affect property values, tax rates, or the amount of penalties paid to taxing units, there would be no cost to local taxing units or the state.

The bill would take effect September 1, 2011.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, KKR, KK, SD, SJS