

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

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**

**May 2, 2011**

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

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

**IN RE: HB843** by Geren (Relating to the use of electronic means for the delivery of ad valorem tax bills to certain property owners and agents.), **As Engrossed**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Chapters 1 and 31 of the Tax Code, regarding property taxation, to provide for taxing units to send tax bills by electronic means if the assessor has implemented procedures to permit electronic delivery and the taxpayer or their agent submits a written request to the assessor on or before September 15.

The bill would specify the content of the taxpayer request, and would require the Comptroller to prescribe, by rule, acceptable media, formats, content, and methods for the delivery of tax bills by electronic means. The bill would also make other conforming changes.

The bill would establish a new procedure for the use of electronic means to deliver tax bills but would not change taxable values, tax rates, or any other variable that would affect property tax revenues. Consequently, there would be no fiscal impact to the state or units of local government.

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