

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

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

**March 6, 2011**

**TO:** Honorable Chris Harris, Chair, Senate Committee on Jurisprudence

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

**IN RE: SB582** by Harris (Relating to service of process on certain domestic and foreign entities for the collection of delinquent property taxes.), **As Introduced**

<b>No significant fiscal implication to the State is anticipated.</b>
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The bill would allow a process, notice, or demand for delinquent ad valorem taxes to be served to a limited liability company. The bill would also add the definition of a nonresident for substituted service in delinquent tax cases. The bill would take effect on September 1, 2011. It is anticipated that any costs associated with implementation of the legislation could be absorbed within existing resources.

**Local Government Impact**

Although it is not known how much in delinquent property taxes would be collected from limited liability companies, the Comptroller assumes that there would be a small probable gain to locals.

**Source Agencies:** 304 Comptroller of Public Accounts, 307 Secretary of State

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