

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 19, 2013

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB709 by Isaac (Relating to ad valorem tax payments and refunds.), **As Introduced**

<p>No fiscal implication to the State is anticipated.</p>
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The bill would amend Section 26.15(g), Tax Code, to allow a taxing unit, as part of a tax roll correction, to apply property tax overpayments to delinquent amounts from a tax year other than the year from which the refund arises if the delinquent taxpayer was the sole owner of the property in both years.

The bill would amend Section 31.11(b), Tax Code, to allow a taxing unit, in determining the amount of a property tax refund, to apply property tax overpayments or erroneous payments to delinquent amounts from a tax year other than the year from which the refund arises if the delinquent taxpayer was the sole owner of the property in both years.

The bill would also amend Section 31.031(a), Tax Code, to include disabled veterans, rather than just surviving spouses of disabled veterans, as individuals who are eligible to pay property taxes in four installments.

The bill would affect the timing of property tax collections but is unlikely to affect the amount collected. The bill would not affect taxable property values, tax rates, or any other variable which might affect the revenues of units of local governments or the state.

The bill would take effect on January 1, 2014.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

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