

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

March 27, 2013

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB1060 by Bonnen, Greg (Relating to the use by a property owner of a common or contract carrier to send a payment, report, application, statement, or other document or paper to a taxing unit or taxing official.), **As Introduced**

<p>No fiscal implication to the State is anticipated.</p>
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The bill would amend Section 1.08, Tax Code, to specify that a property owner's property tax payment, report, application, statement or other required property tax document is timely only if it is properly addressed with postage or handling charges prepaid. The bill would also allow delivery by common or contract carrier bearing a receipt mark indicating a proper delivery date. Further, the bill would specify that delivery by first class mail, or common or contract carrier is acceptable if the property owner presents proof that the item was deposited in the mail or with the carrier by the proper date.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local governments or the state.

This bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2013.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, SJS