

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 28, 2013

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB1904 by Eiland (Relating to the payment of an attorney ad litem appointed to represent a defendant in a delinquent tax suit.), **As Introduced**

<p>No fiscal implication to the State is anticipated.</p>

This bill would amend Section 33.49, Tax Code, by making a taxing unit not liable in a suit to collect an attorney ad litem as part of taxes collected for court costs and amends Subsection (b) by adding the payment by a taxing unit of an attorney ad litem appointed to represent a defendant in a delinquent tax suit.

Two counties provided information about the potential impact this bill would have on their counties. Terry County's fiscal year begins January 1 while Galveston County's fiscal year begins October 1.

According to the Terry County Auditor's office, the county would incur \$18,000 per year in salary/benefits and operating expenses for fiscal 2014-18 and \$15,000 in one-time start-up costs for additional computers, printers, desks, chairs, additional computer, software, and telephones. The fiscal 2013 four-month pro-rated total is \$6,000 for projected expenses, salary and benefits and \$21,000 in projected total expenses for fiscal 2013. The amount of revenue could not be estimated at this time by Terry County.

The Galveston County Auditor's office indicated that they could not determine any fiscal impacts resulting from this bill.

This bill would take effect September 1, 2013.

Local Government Impact

Based on the information obtained from the sample counties, the bill would have a negative fiscal impact to units of local government. According to the Terry County Auditor's office, the county would incur \$18,000 per year in salary/benefits and operating expenses for fiscal 2014-18 and \$15,000 in one-time start-up costs for additional computers, printers, desks, chairs, additional computer, software, and telephones. The fiscal 2013 four-month pro-rated total is \$6,000 for projected expenses, salary and benefits and \$21,000 in projected total expenses for fiscal 2013. The amount of revenue could not be estimated at this time by Terry County.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, SJS