

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

May 16, 2013

TO: Honorable Juan Hinojosa, Chair, Senate Committee on Intergovernmental Relations

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB2024 by Rodriguez, Eddie (Relating to a tax lien.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill would amend Section 32.01 of the Tax Code to modify the current exception that the perfection of property liens requires no further action by the taxing unit. Currently, a perfection requires no further action by a taxing unit, except as provided as Section 32.03(b) of the Tax Code which provides that unless a lien has been filed timely with the Texas Department of Housing and Community Affairs, a taxing unit may not use a tax warrant or any other method to attempt to execute or foreclose on the manufactured home. The bill would expand the exception to Section 32.03 of the Tax Code, regarding restrictions on personal property tax liens.

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, KKR, KK, SD, SJS