

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: HB2687 by Rodriguez, Eddie (Relating to the authority of a taxing unit to approve the transfer of an ad valorem tax lien.), **As Introduced**

<p>No fiscal implication to the State is anticipated.</p>
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The bill would amend Section 32.06, of the Tax Code, related to transfer of tax liens, to permit a governing body of a taxing unit to authorize or prohibit the transfer of the taxing unit's tax lien to the person who pays the taxes on behalf of the property owner under certain circumstances.

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 government 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, SJS