

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION**

**April 18, 2013**

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

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE:** **HB3613** by Elkins (Relating to the release of delinquent tax liens on manufactured homes.), **As Introduced**

<p><b>No fiscal implication to the State is anticipated.</b></p>
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The bill would amend Section 32.015, of the Tax Code, related to a tax lien on a manufactured home, to provide that when no suit to collect a personal property tax lien has been filed and the lien has been delinquent for more than four years, the lien is extinguished and canceled and shall be removed from the title records of the manufactured home.

The bill would amend Section 1201.219, of the Occupations Code, related to perfection and effect of liens, to update the section heading and to include a tax collector filing a tax lien release with Texas Department of Housing and Community Affairs (TDHCA), and TDHCA removing the lien in a specified manner to the list of conditions under which a tax lien perfected with TDHCA may be released. The bill would specify other details related to the release of manufactured housing 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.

The bill would take effect on 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