

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 20, 2013

TO: Honorable Garnet Coleman, Chair, House Committee on County Affairs

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB382 by Carona (relating to the disbursement of county funds to a person owing delinquent property taxes.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill would amend the Local Government Code to include delinquent property taxes in the definition of debt. A county would not be required to issue a payment to a person owing debt until the county treasurer or auditor notifies the person of the outstanding debt, and the debt is paid off. Under current statute, a county may apply funds to reduce a person's outstanding debt if notice is given to the person that includes a statement regarding the application of funds towards debt.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Denton County reported no significant fiscal impact is anticipated as the county rarely uses the existing authority.

Source Agencies:

LBB Staff: UP, KKR, TP