LEGISLATIVE BUDGET BOARD Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

April 10, 2015

TO: Honorable Jane Nelson, Chair, Senate Committee on Finance

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB1452 by Bettencourt (relating to the power of a commissioners court to authorize ad valorem tax sales of real property to be conducted by means of online auctions.),

Committee Report 1st House, Substituted

No fiscal implication to the State is anticipated.

The bill would amend the Tax Code to permit a commissioners court of a county to authorize and adopt rules to govern an officer charged with selling property to conduct a public auction using online bidding and sale.

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, EK