

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

May 12, 2017

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB3389 by Schofield (Relating to fees taxed as costs of suit for certain delinquent tax suits.), **As Engrossed**

<p>No fiscal implication to the State is anticipated.</p>
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The bill amends Chapter 33 of the Tax Code, relating to property tax delinquency, to require a district clerk to collect the fees taxed as costs of suit and award the fees to the master in chancery as currently required in each delinquent tax suit for which the master is appointed, regardless of the disposition of the suit. The collection or award of fees would not be permitted in a suit dismissed by the master unless the master:

1. held at least one hearing on the suit; or
2. prepared for the suit for at least a number of hours equivalent to the time typically required to conduct a hearing.

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 takes effect September 1, 2017.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, SJS