

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

April 15, 2019

TO: Honorable Dustin Burrows, Chair, House Committee on Ways & Means

FROM: John McGeady, Assistant Director Sarah Keyton, Assistant Director
Legislative Budget Board

IN RE: HB3243 by Murphy (Relating to the payment of certain ad valorem tax refunds.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would add new section 1.071, regarding tax refunds, to Chapter 1 of the Tax Code. The bill would require a refund be sent to a person's mailing address as listed on the appraisal roll unless a person files a written request with the collector or taxing unit that a refund be sent to a particular address. The bill provides that, for certain instances when the tax has been paid, refunds would go to the owner of the property on the date the tax was paid.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable that might affect the revenues of units of local governments or the state.

The bill would take effect September 1, 2019.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, KK, SD, SJS