

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

**FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION**

**April 8, 2019**

**TO:** Honorable Paul Bettencourt, Chair, Senate Committee on Property Tax

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

**IN RE: SB1856** by Paxton (Relating to the payment of certain ad valorem tax refunds.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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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