

BILL ANALYSIS

H.B. 4563
By: Guillen
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Some counties in Texas require individuals who want to bid at a monthly tax foreclosure auction to obtain a statement of delinquent taxes from the county tax assessor-collector before they are eligible to bid. While the comptroller of public accounts has a standardized form for this statement, some counties use their own form in lieu of the comptroller's form. It has been noted that although larger counties typically post the appropriate form on their website, the majority of smaller counties often do not, which can make it difficult for the public to obtain the correct form. H.B. 4563 seeks to address this issue by requiring these counties to post the applicable form online.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 4563 amends the Tax Code to require the assessor-collector for each county to post on the county's website the form a person must use in that county to request a written statement regarding whether there are any delinquent property taxes owed by the person to that county or to a school district or municipality having territory in that county. If a county assessor-collector permits a person to use a form prescribed by the comptroller of public accounts for that purpose, the assessor-collector may instead post a link to the location on the comptroller's website where the form may be viewed.

EFFECTIVE DATE

September 1, 2021.