

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

May 6, 2021

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB3786 by Holland (Relating to the authority of the comptroller to send, or to require the submission to the comptroller of, certain ad valorem tax-related items electronically.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill amend Chapter 5 of the Tax Code, regarding state administration of property tax, to allow the Comptroller, after giving notice, to send and require submission of documents, payments, notices, reports, or other items electronically. The bill would allow the Comptroller to adopt rules to administer electronic submission and delivery, including rules specifying format.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, SD, BRI