

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

April 18, 2021

TO: Honorable Morgan Meyer, Chair, House Committee on Ways & Means

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB4270 by Rodriguez (Relating to the procedures for requesting or applying for certain ad valorem tax refunds and exemptions.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 1 of the Tax Code, regarding tax refunds, to provide a person can file written request with an appraisal district that a refund be sent to a particular address and the appraisal district shall deliver the request to appropriate collector or taxing unit. The bill prohibits the taxing unit from requiring the request be notarized but may require it to include copy of the requestor's driver's license or state-issued identification.

The bill would require a residence homestead application to include a statement explaining eligibility for filing a late application for a homestead exemption, a space to indicate tax years the applicant is submitting the late application, and a space for applicant to request any refund owed be sent to a particular address. The bill would prohibit a chief appraiser from denying a residence homestead exemption application based on the date of issuance of the driver's license or state-issued identification.

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, 2021.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, SD, BRI