

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

May 6, 2021

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: SB1413 by Paxton (Relating to the electronic delivery of certain communications and payments required or permitted under the Property Tax Code; authorizing a fee.), **As Engrossed**

<p>No significant fiscal implication to the State is anticipated.</p>
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The bill would amend the Property Tax Code to require that communication, as defined in the bill, or a payment that is required or permitted to be delivered between a tax official and a property owner or property owner's agent be delivered electronically if the property owner chooses electronic communication. The bill would specify that "tax official" means a chief appraiser, an appraisal district, an appraisal review board, an assessor, a collector, or a taxing unit.

The bill would require the tax official to establish a procedure that allows a property owner or agent to select electronic communication. The bill would allow a tax official to charge a reasonable convenience fee to accept a communication or payment delivered electronically to the official. The bill would require that the tax official provide notice of the availability of electronic delivery of communications and payment. The bill would provide that these requirements do not apply to jurisdictions that are or are located entirely in counties with a population less than 25,000.

The bill would repeal current provisions regarding electronic notices and would make other conforming amendments.

The bill would take effect September 1, 2021 and apply beginning with the 2022 tax year.

Local Government Impact

According to the Tax Assessor-Collectors for Montgomery, Dallas and Lubbock counties, the fiscal impact to the counties cannot be determined.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, BRI, AF, SD