

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

April 5, 2021

TO: Honorable Paul Bettencourt, Chair, Senate Committee on Local Government

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: SB1764 by Bettencourt (Relating to the payment of delinquent ad valorem taxes on property subject to a tax sale.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 31 of the Tax Code, regarding property tax collections, to allow collectors to adopt a written policy that requires delinquent tax payments be made only with United States currency, cashier's check, certified check, or an electronic funds transfer if the payment relates to seized personal property, property subject to an order of sale, or seized real property.

Local Government Impact

According to the Tax Assessor-Collectors for Lubbock and Brazos counties, no significant fiscal impact on their counties is anticipated. No significant fiscal impact to other units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, AF, SD, BRI