

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

May 16, 2021

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: SB1886 by Campbell (Relating to the manner in which an individual who has elected to defer collection of a tax, abate a suit to collect delinquent tax, or abate a sale to foreclose a tax lien on the individual's residence homestead is listed on the delinquent tax roll of a taxing unit.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 33 of the Tax Code, regarding property tax delinquency, to require a collector to indicate the existence of a deferral or abatement on each delinquent tax roll.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, AF, SD, BRI