

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

April 10, 2023

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: SB539 by Campbell (Relating to the manner in which an individual who has elected to defer collection of a tax, abate a suit to collect a 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**

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| No fiscal implication to the State is anticipated. |
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The bill would amend Chapter 33 of the Tax Code to require a collector for a taxing unit to indicate the existence of a property tax deferral or abatement on each delinquent tax roll.

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, AF, SD, BRI