

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

March 26, 2023

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: SB1486 by Bettencourt (Relating to the electronic payment of ad valorem taxes; authorizing a fee.),
As Introduced

<p>No significant fiscal implication to the State is anticipated.</p>
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The bill would amend Chapters 31 and 33 of the Tax Code and provide a definition of “electronic payment”. The bill would require a collector to accept an electronic property tax payment and directs the collector to establish the procedure by which an electronic payment can be made, providing criteria.

The bill would require the collector to display the necessary electronic payment related information on the collector's Internet website, if the collector maintains one, and establishes electronic notification requirements as well as deadlines. An electronic signature included with electronic payment is considered a digital signature.

The bill would direct the Comptroller to adopt rules.

The bill would make conforming changes.

The bill would provide on January 1, 2024, taxing units located wholly or primarily in a county with a population of 120,000 or more shall comply and those located in a county with a population of less than 120,000, shall comply starting January 1, 2025.

The Comptroller's office does not anticipate any administrative costs associated with implementing the provisions of the bill.

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