

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

April 5, 2023

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: **SB1487** by Bettencourt (relating to the electronic delivery of certain communications required or permitted under the Property Tax Code.), **Committee Report 1st House, Substituted**

No significant fiscal implication to the State is anticipated.

The bill would amend Section 1.07 of the Tax Code, relating to the delivery of notice, to make electronic communications available by selection of the property owner, rather than by mutual agreement between the owner and local tax officials. The bill would define "communication" as a notice, rendition, application form, completed application, report, filing, statement, appraisal review board order, bill, or other item of information required or permitted under the law. The bill would require a tax official to establish a procedure to allow a property owner or a property owner's representative to make the election for electronic delivery. The bill would require the election be made in writing on a form prescribed by the Comptroller. In addition to prescribing acceptable media, formats, content, and methods for electronic communications by Comptroller rule, the bill requires the Comptroller to adopt guidelines for tax officials to implement the electronic delivery of communications.

The bill would take effect January 1, 2024 and apply to the 2024 tax year for appraisal districts in counties with a population of 120,000 or more and in tax year 2025 for appraisal districts in counties with populations less than 120,000.

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, BRI, SD