

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION**

**April 26, 2025**

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

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: HB1392** by Bucy (Relating to the postponement of the delinquency date for a payment of ad valorem taxes imposed by a taxing unit if the office of the collector for the taxing unit is closed on the delinquency date.), **As Engrossed**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would classify a tax payment as timely if it is made the next regular business day if the office of the tax assessor-collector for the taxing unit is closed on the day the payment is due.

**Local Government Impact**

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

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JMc, SZ, BRI, KK, SD