

**LEGISLATIVE BUDGET BOARD  
Austin, Texas**

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

**April 21, 2025**

**TO:** Honorable Morgan Meyer, Chair, House Committee on Ways & Means

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

**IN RE: HB1937** by Craddick (Relating to certain tax and fee collection procedures and taxpayer suits.), **As  
Introduced**

**No fiscal implication to the State is anticipated.**

The bill would affect procedures regarding disposition of taxpayers' claims or disputes but would not alter tax base, rate, exemption policy or other factors determining tax liabilities and accordingly would not have fiscal implications.

The bill would take effect immediately upon enactment, assuming it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2025, and would apply to a managed audit that is in progress and an administrative or judicial proceeding that is pending or filed on or after the effective date of the bill.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

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

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