LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

April 4, 2025

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: **HB3710** by Darby (Relating to the effect of a tax certificate accompanying a transfer of certain property.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would provide that a tax certificate that accompanies the transfer of property that erroneously indicates that no delinquent taxes, penalties, or interest are due because a residence homestead exemption was erroneously allowed and subsequently canceled, does not extinguish the tax lien if the chief appraiser or tax collector determine the transfer of property occurred between certain related individuals or entities.

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, SD, BRI