

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

March 8, 2025

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: SB402 by Paxton (Relating to the payment of certain ad valorem tax refunds.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would provide that a person to whom a refund is owed may submit a written request to a collector or taxing unit to request that the refund be sent to an address other than the address listed on the appraisal roll. The bill would provide that the Comptroller prescribe the form to be used in such a written request.

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, SD, BRI