

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

**FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION**

**March 22, 2013**

**TO:** Honorable Tommy Williams, Chair, Senate Committee on Finance

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE:** **SB1224** by Taylor (Relating to the use by a property owner of a common or contract carrier to send a payment, report, application, statement, or other document or paper to a taxing unit or taxing official.), **As Introduced**

<p><b>No fiscal implication to the State is anticipated.</b></p>
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The bill would amend Section 1.08, Tax Code, to specify that a property owner's property tax payment, report, application, statement, or other required property tax document is timely only if it is properly addressed with postage or handling charges prepaid. The bill would also allow delivery by common or contract carrier bearing a receipt mark indicating a proper delivery date. Further, the bill would specify that delivery by first class mail, or common or contract carrier is acceptable if the property owner presents proof that the item was deposited in the mail or with the carrier by the proper date.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local governments or the state.

The bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2013.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

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

**LBB Staff:** UP, KK, SD, SJS