

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **SB 238** SLS 26RS 209

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> March 17, 2026 4:56 PM	<b>Author:</b> MILLER, G.
<b>Dept./Agy.:</b> Tax Collectors and Local Taxing Authorities	<b>Analyst:</b> Garrett Ordner
<b>Subject:</b> Assessment, Payment, and Allocation of Ad Valorem Taxes	

TAX/AD VALOREM

EG NO IMPACT See Note

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Provides relative to the assessment, payment, and allocation of ad valorem taxes. (gov sig)

Present law provides for the assessment, payment, and collection of ad valorem taxes utilizing a tax lien auction and certificate process.

Proposed law provides that all delinquent statutory impositions for which tax sale title was not sold prior to January 1, 2026, are subject to the collections procedure of present law. Proposed law provides that notices of the statutory impositions due that were issued prior to January 1, 2026, by a tax collector to all tax notice parties in accordance with the law in effect at the time the statutory impositions were assessed, are deemed sufficient to satisfy the requirements of present law provided that collection of the statutory impositions after December 31, 2025, comply with present law. Proposed law provides that the rights of tax sale purchasers and their successors or assigns are subject to the notice and enforcement procedures provided for in the law in effect at the time of a tax sale held prior to January 1, 2026.

Effective upon governor's signature.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

There is no anticipated direct material effect on governmental expenditures as a result of this measure. Proposed law resolves ambiguities regarding the enforcement of ad valorem taxes which were delinquent prior to the implementation of a tax lien auction and certificate process on January 1, 2026.

Proposed law clarifies that if a tax collector provided notice of ad valorem taxes due in accordance with the laws that were in effect when the taxes were assessed, that notice satisfies the notice requirements under present law. Proposed law also clarifies that if a taxing authority did not sell a tax sale title to a delinquent property prior to January 1, 2026, it shall use the collection procedures provided for in present law. Conversely, if the tax sale title was sold prior to January 1, 2026, the party who purchased the title is subject to the notice and enforcement procedures that were in effect when they purchased the title.

**REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate

Dual Referral Rules

House

13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

*Alan M. Boxberger*

**Alan M. Boxberger**  
**Legislative Fiscal Officer**