



LEGISLATIVE FISCAL OFFICE
Fiscal Note

Fiscal Note On: **HB 591** HLS 25RS 1049

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: April 11, 2025	4:18 PM	Author: WILDER
Dept./Agy.: Local taxing authorities		
Subject: Allows for no minimum bid or appraisals for tax sales		Analyst: Deborah Vivien

TAX/AD VALOREM TAX

OR NO IMPACT LF RV See Note

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Provides for an alternative to minimum bids when selling adjudicated property and requires costs associated with the termination of a lien certificate to apply to adjudicated property

Effective January 1, 2026, current law allows local governing authorities conducting a public sale of adjudicated property the option to set a minimum bid that is at least the sum of statutory impositions, governmental liens and costs of the sale. Current law also allows local governing authorities the option to require an appraisal for an adjudicated property sold at public sale. Current law provides that termination price and actual costs are paid by the person terminating a tax lien certificate.

Proposed law retains current law and clarifies that local governing authorities conducting a public sale of adjudicated property may sell to the highest bidder without a minimum bid or may sell without an appraisal.

Effective with tax periods beginning on or after January 1, 2026

EXPENDITURES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

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

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

- ☐ 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
- ☐ 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}



Alan M. Boxberger
Legislative Fiscal Officer