

## **BILL ANALYSIS**

Senate Research Center

S.B. 948  
By: Patterson  
Jurisprudence  
3-27-97  
As Filed

### **DIGEST**

Currently, the Texas Constitution provides that property of a delinquent taxpayer is liable to seizure and sale for the payment of all the taxes and penalties due, under such regulations as the legislature may provide. This bill will provide that if property is sold under certain sections of the Tax Code, certain taxpayer liabilities are extinguished regardless of whether the sale proceeds are sufficient to satisfy the judgment.

### **PURPOSE**

As proposed, S.B. 948 provides that if property is sold under certain sections of the Tax Code, certain taxpayer liabilities are extinguished regardless of whether the sale proceeds are sufficient to satisfy the judgment.

### **RULEMAKING AUTHORITY**

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 34.01, Tax Code, by adding Subsection (f), to provide that if property is sold under Subsection (a), certain liabilities of a taxpayer are extinguished regardless of whether the sale proceeds are sufficient to satisfy the judgment.

SECTION 2. Amends Section 34.05, Tax Code, by adding Subsection (h), to provide that if property is sold under this section, certain liabilities of a taxpayer are extinguished regardless of whether the sale proceeds are sufficient to satisfy the judgment.

SECTION 3. Makes application of this Act prospective.

SECTION 4. Effective date: pending voter approval.

SECTION 5. Emergency clause.