

BILL ANALYSIS

Senate Research Center

S.J.R. 30
By: Patterson
Jurisprudence
4-1-97
As Filed

DIGEST

Currently, Section 15, Article VIII, of the Texas Constitution established 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. S.J.R. 30 will require the submission to the voters of a constitutional amendment to require a taxing unit that seeks to collect delinquent ad valorem taxes to elect between enforcing the lien securing payment of the taxes and enforcing personal liability for the taxes.

PURPOSE

As proposed, S.J.R. 30 requires the submission to the voters of a constitutional amendment to require a taxing unit that seeks to collect delinquent ad valorem taxes to elect between enforcing the lien securing payment of the taxes and enforcing personal liability for the taxes.

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 15, Article VIII, Texas Constitution, as follows:

Sec. 15. Authorizes a taxing unit to enforce a lien securing payment of taxes and penalties or to enforce a taxpayer's personal liability for taxes and penalties but is not entitled to both remedies. Provides that if the property is sold at a tax sale, certain liabilities of the taxpayer are extinguished regardless of whether the sale proceeds are sufficient to satisfy the judgment.

SECTION 2. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 4, 1997. Sets forth the required language for the ballot.