

BILL ANALYSIS

Senate Research Center
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C.S.S.B. 953
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Jurisprudence
3/23/1999
Committee Report (Substituted)

DIGEST

Currently, there is no mechanism for a taxing unit to vacate a judgment, in a suit to collect delinquent taxes, that was rendered in its favor. C.S.S.B. 953 would permit the taxing unit to file a petition to vacate a judgment for foreclosure of a tax lien. This bill also would allow the taxing unit to file a petition to vacate for failure to join a person needed in the suit, failure to serve a person needed in the suit, and failure to adequately describe the property that is the subject of the suit.

PURPOSE

As proposed, C.S.S.B. 953 establishes conditions regarding vacating a judgment in a delinquent tax suit.

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 Chapter 33C, Tax Code, by adding Section 33.56, as follows:

Sec. 33.56. VACATION OF JUDGMENT. Authorizes a taxing unit to file a petition for judgment for failure to meet certain conditions if, in a suit to collect a delinquent tax, a court renders a judgment for foreclosure of a tax lien on behalf of a taxing unit. Requires the taxing unit to file the petition under the same cause number as the delinquent tax suit and in the same court. Prohibits the taxing unit from filing a petition if a tax sale of the property has occurred unless certain conditions are met regarding the sale. Requires a copy of the petition to be served on each party to the delinquent tax suit. Provides that the judgment is vacated and the delinquent tax suit is revived, if the court grants the petition.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Emergency clause.
Effective date: upon passage.

SUMMARY OF COMMITTEE CHANGES

SECTION 1.

Amends Section 33.56, Tax Code, to prohibit of the taxing unit from filing a petition if a tax sale of the property has occurred, unless the tax sale has been vacated by a court order, the property was sold to the taxing unit under Section 34.01(c) and has not been resold.