

## **BILL ANALYSIS**

Senate Research Center  
82R2534 TJB-F

H.B. 930  
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Finance  
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Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

The Texas Legislature recently amended state tax law to authorize a tax collector to summarily seize a person's personal property under court order for the purpose of securing payment of taxes on that property before the taxes become delinquent if the tax collector has reason to believe that the property is about to be either removed from the county or sold in a liquidation sale in connection with the cessation of business. Facts in support of a seizure must be supported by the tax collector's affidavit before a court may issue the necessary tax warrant for seizure. However, the legislation authorizing such seizure of property did not make the necessary conforming changes to provisions regarding such affidavit to account for a case where property is about to be sold in a liquidation sale. H.B. 930 makes a technical correction to conform the affidavit provision to other provisions of the Tax Code.

H.B. 930 amends current law relating to the requirements for an application for a tax warrant authorizing the seizure of personal property for the payment of ad valorem taxes.

### **RULEMAKING AUTHORITY**

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

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 33.22(c), Tax Code, to require the court to issue the tax warrant if the applicant shows by affidavit certain information, including that taxes in a stated amount have been imposed on the property or taxes in an estimated amount will be imposed on the property, that the applicant knows of no other personal property the person owns in the county from which the tax may be satisfied, and the applicant has reason to believe that the property owner is about to remove the property from the county, or the property is about to be sold at a liquidation sale in connection with the cessation of a business, rather than if the applicant shows by affidavit that the applicant has reason to believe the property owner is about to remove from the county personal property on which a tax has been or will be imposed, the applicant knows of no other personal property the person owns in the county from which the tax may be satisfied, and taxes in a stated amount have been imposed on the property or taxes in an estimated amount will be imposed on the property. Makes a nonsubstantive change.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: upon passage or September 1, 2011.