

BILL ANALYSIS

Senate Research Center
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C.S.S.B. 916
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Intergovernmental Relations
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Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Section 32.06 (Transfer of Tax Lien), Tax Code, authorizes a person (transferee) to pay the real property taxes of a property owner. Section 32.06 was significantly amended by S.B. 1520, 80th Legislature, Regular Session, 2007. S.B. 1520 established that a transferee could pay a property owner's delinquent taxes or taxes that are not delinquent if the property is not subject to a mortgage lien, or a transferee had previously paid the delinquent taxes of a property owner.

Subsection 32.06(a-3) provides that when a property owner authorizes the transfer of tax liens for both the taxes on the property that are not delinquent and the taxes that are delinquent, the tax assessor-collector is required to certify the transfer in one document. The transfer occurs for both delinquent and non-delinquent property taxes in the same transaction. In many instances, a transferee will pay a property owner's delinquent taxes in one transaction, and subsequently pay a property owner's non-delinquent taxes in a separate transaction.

C.S.S.B. 916 amends current law relating to ad valorem tax lien transfers.

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 32.06(a-3), Tax Code, to authorize the collector's certification under Subsection (b), if the property owner has executed an authorization under Subsection (a-2)(2)(B) (relating to a tax lien transfer authorized by the property owner under certain circumstances) consenting to a transfer of the tax liens for both the taxes on the property that are not delinquent and taxes on the property that are delinquent, to be in one document, rather than to require the collector, if the property owner has executed an authorization under Subsection (a-2)(2)(B) consenting to a transfer of the tax liens for both the taxes on the property that are not delinquent and taxes on the property that are delinquent, to certify in one document the transfer of the liens for all the taxes.

SECTION 2. Amends Section 33.445(b), Tax Code, to provide that the transfer of a tax lien under this subsection does not require authorization by the property owner.

SECTION 3. Makes application of this Act prospective.

SECTION 4. Effective date: upon passage or September 1, 2011.