

## **BILL ANALYSIS**

Senate Research Center  
83R9368 JAM-F

H.B. 3613  
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5/15/2013  
Engrossed

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

The manufactured housing division of the Texas Department of Housing and Community Affairs has the responsibility for maintaining manufactured home ownership records. The division maintains such records in a centralized database of all manufactured home personal property ownership records, including lien information. Interested parties contend that, through a series of minor legislative improvements over the years, the centralized system works exceptionally well as the single source database system for consumers, regulators, and industry. However, the parties have expressed concern that, currently, the division does not have the statutory authority to remove from the centralized system delinquent liens older than four years on which no collection suit has been filed.

H.B. 3613 amends current law relating to the release of delinquent tax liens on manufactured homes.

### **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 32.015(a), Tax Code, to provide that, when the tax certificate issued by the collector for the taxing unit showing no taxes due or tax paid receipt is filed with the Texas Department of Housing and Community Affairs (TDHCA) or when no suit to collect a personal property tax lien has been filed and the lien has been delinquent for more than four years, the tax lien is extinguished and canceled and is required to be removed from the title records of the manufactured home.

SECTION 2. Amends the heading to Section 1201.219, Occupations Code, to read as follows:

Sec. 1201.219. PERFECTION, EFFECT, AND RELEASE OF LIENS.

SECTION 3. Amends Section 1201.219, Occupations Code, by amending Subsection (d) and adding Subsections (e), (f), (g), and (h), as follows:

(d) Creates Subsection (e) with existing text from this subsection and makes no further change.

(e) Creates this subsection from existing text. Authorizes a tax lien perfected with TDHCA to be released only by certain actions, including a tax collector filing a tax lien release with TDHCA as provided by Subsection (f) or TDHCA in the manner provided by Subsection (h).

(f) Requires a tax collector, on request by any person, to file a tax lien release with TDHCA if the four-year statute of limitations to file a suit for collection of personal property taxes in Section 33.05(a)(1) (relating to prohibiting personal property from being seized and a suit from being filed to collect a tax on personal property that has been delinquent more than four years), Tax Code, has expired.

(g) Authorizes TDHCA to request that a tax collector confirm that no tax suit has been timely filed on any manufactured home tax lien more than four years in delinquency. Authorizes TDHCA to make a request under this subsection electronically, and authorizes a taxing authority to provide notice of the existence or absence of a timely filed tax suit electronically.

(h) Requires TDHCA to remove from a manufactured home's statement of ownership and location a reference to any tax lien delinquent more than four years for which no suit has been timely filed in accordance with Section 33.05(a)(1), Tax Code, if:

(1) a tax collector confirms no suit has been filed; or

(2) TDHCA has submitted to a tax collector two requests under Subsection (g) sent not fewer than 15 days apart and has not received any response from the tax collector before the 60th day after the tax collector's receipt of the second request.

SECTION 4. Effective date: September 1, 2013.