

Amend CSHB 2438 as follows:

(1) SECTION 11 of the bill (Senate committee report), Section 1201.2055, Occupations Code, on page 3 line 31, between "department" and "that", insert "and the tax assessor collector".

(2) SECTION 11 of the bill (Senate committee report), page 3, line 35, after "department", strike "has" and insert "and the tax assessor collector have".

(3) SECTION 11 of the bill (Senate committee report), page 3, lines 37-43, strike Subsection (f) and substitute the following:

(f) If notice is provided under Subsection (d), the department in a timely manner shall note in its records that a real property election has been perfected. If notice is not provided as described by Subsection (d), the department and the tax assessor collector shall note in their records that a real property election has not been perfected and that the home remains personal property [in the real property records of the county in which the home is located].

(4) SECTION 11 of the bill (Senate committee report), page 3, line 44, after "department", strike "notes in its" and insert "and the tax assessor collector note in their".

(5) Strike SECTION 14 of the bill (Senate committee report), and substitute the following:

SECTION 14. Subchapter E, Chapter 1201, Occupations Code, is amended by adding Section 1201.2076 to read as follows:

Sec. 1201.2076. CONVERSION FROM REAL PROPERTY TO PERSONAL PROPERTY. The department may not issue a statement of ownership and location for a manufactured home that is being converted from real property to personal property until:

(1) each lien, including a tax lien, on the home is released by the lienholder;

(2) each lienholder, including a taxing unit, gives written consent, to be placed on file with the department; or

(3) the department has inspected the home and determined that it is habitable and has notified the appropriate tax assessor collector of the conversion.

(6) Strike SECTION 15 of the bill (Senate committee report), page 4, and substitute the following:

SECTION 15. Section 1201.208(a), Occupations Code, is amended as follows:

(a) The department may not issue a statement of ownership and location for a new manufactured home installed for occupancy in this state unless the state sales and use tax and applicable ad valorem taxes have ~~has~~ been paid.

(7) SECTION 17 of the bill (Senate committee report), page 5, line 12, between "home" and "and", insert ", the tax assessor collector of the county in which the home is located,".

(8) SECTION 17 of the bill (Senate committee report), page 5, line 20, strike "freely".

(9) SECTION 17 of the bill (Senate committee report), page 5, line 21, after "home.", insert "The home may not be moved without a tax receipt from the tax assessor collector of the county in which the home is located."

(10) SECTION 17 of the bill (Senate committee report), page 5, line 24, between "liens" and "on", insert ", except the tax lien,".

(11) SECTION 17 of the bill (Senate committee report), page 5, line 30, after "liens," insert "except the tax lien,".

(12) Strike SECTION 18 of the bill (Senate committee report), page 5, and substitute the following:

SECTION 18. Section 1201.219 is amended by amending Subsection (d) as follows:

(d) The department shall print on each statement of ownership and location issued under this subchapter a notice that:

(1) the statement of ownership and location does ~~may~~ not reflect the existence of a tax lien notice ~~[filed for the manufactured home after the date the statement of ownership and location was issued]~~; and

(2) information about a tax lien for which notice has been filed may be obtained from the tax assessor collector of the county in which the manufactured home is located ~~[department on written request]~~."

(13) Strike SECTION 31 and SECTION 32 of the bill (Senate committee report), pages 7-8, and renumber the remaining sections accordingly.

(14) Strike SECTION 33 of the bill (Senate committee report), page 8, lines 50-55, and substitute the following:

SECTION 33. The following laws are repealed:

(1) Sections 1201.164(b), 1201.165, 1201.206(a), 1201.215, 1201.216(c) and (d), 1201.219(d), and 1201.222(b), Occupations Code; and

(2) Section 623.093(f), Transportation Code.

(15) Add the following appropriately numbered Section:

SECTION __. Section 32.03(j)(1), Tax Code, is amended as follows:

(j) For purposes of this section, unpaid taxes due a taxing unit include:

(1) all unpaid taxes and any penalty and interest due that taxing entity for: ~~[a tax year preceding the current tax year,]~~

(A) four years preceding the current tax year for personal property; and

(B) ten years preceding the current tax year for real property.

(16) Add the following appropriately numbered Section:

SECTION __. Section 1201.212(a), Occupations Code, is amended as follows:

(a) If the ownership of a manufactured home in this state is transferred by inheritance, devise, or bequest, by bankruptcy, receivership, judicial sale, or other involuntary divestiture of ownership, or by any other operation of law, the department shall issue a new statement of ownership and location after receiving a certified copy of:

(1) the order or bill of sale from an officer making a judicial sale;

(2) the order appointing a temporary administrator;

(3) the probate proceedings;

(4) the letters testamentary or the letters of administration; ~~[or]~~

(5) if the administration of an estate is not necessary, an affidavit by all of the heirs at law showing:

(A) that administration is not necessary; and

(B) the name in which the statement of ownership

and location should be issued; and [-]

(6) a tax certificate showing no ad valorem taxes
remain due.