

BILL ANALYSIS

H.B. 2629
By: Hill
Local Government Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

The purpose of this bill is to amend the Tax Code to provide that a tax certificate showing no delinquent taxes, penalties, or interest is due a taxing unit on land or other real property applies to any improvements on the property owned by the person transferring the property unless the certificate expressly indicates that it does not apply to an improvement described by the certificate.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

Section 1: Amends Section 31.08 of the Tax Code, is amended by adding Subsection (d) to read as follows:

(d) For purposes of Subsection (b), a tax certificate showing that no delinquent taxes, penalties, or interest is due a taxing unit on land or other real property applies to any improvements on the property owned by the person transferring the property unless the certificate expressly indicates that it does not apply to an improvement described by the certificate.

Section 2: Effective date.

EFFECTIVE DATE

September 1, 2005