## **BILL ANALYSIS**

Senate Research Center 79R5861 JD-D

S.B. 644 By: Wentworth Intergovernmental Relations 3/9/2005 As Filed

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

Currently, purchasers at tax sales are required to obtain a written statement from the tax assessor-collector stating that the purchaser does not have any delinquent taxes in the county in which the tax sale is conducted. This has proven to be an administrative burden on some smaller counties that have not had problems with delinquent taxpayers purchasing property at tax sales.

As proposed, S.B. 644 brackets the public sale eligibility requirement to obtain a written statement to counties with a population of 250,000 or more, and gives counties with a population of less than 250,000 the discretion to require the written statements.

## **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 34.0445, Civil Practice and Remedies Code, by adding Subsection (g), to provide that this section applies only to a sale of real property under this subchapter that is conducted in certain counties.

SECTION 2. Amends Section 34.015, Tax Code, by adding Subsection (p), to provide that this section applies only to a sale of real property under Section 34.01 (No Execution on Dormant Judgment) that is conducted in certain counties.

SECTION 3. Makes application of this Act prospective.

SECTION 4. Effective date: upon passage or September 1, 2005.