

1-1 By: Swinford (Senate Sponsor - Seliger) H.B. No. 1680
1-2 (In the Senate - Received from the House May 11, 2007;
1-3 May 15, 2007, read first time and referred to Committee on
1-4 Intergovernmental Relations; May 18, 2007, reported favorably by
1-5 the following vote: Yeas 3, Nays 0; May 18, 2007, sent to
1-6 printer.)

1-7 A BILL TO BE ENTITLED
1-8 AN ACT

1-9 relating to the required payment of taxes by property owners who
1-10 appeal certain ad valorem tax determinations.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Section 42.08, Tax Code, is amended by adding
1-13 Subsection (b-1) to read as follows:

1-14 (b-1) This subsection applies only to an appeal in which the
1-15 property owner elects to pay the amount of taxes described by
1-16 Subsection (b)(1). The notice of appeal filed by the property owner
1-17 must be accompanied by a statement in writing of the amount of taxes
1-18 the property owner proposes to pay.

1-19 SECTION 2. The changes in law made by this Act apply only to
1-20 an appeal under Chapter 42, Tax Code, that is filed on or after the
1-21 effective date of this Act. An appeal under Chapter 42, Tax Code,
1-22 that was filed before the effective date of this Act is governed by
1-23 the law in effect on the date the appeal was filed, and the former
1-24 law is continued in effect for that purpose.

1-25 SECTION 3. This Act takes effect immediately if it receives
1-26 a vote of two-thirds of all the members elected to each house, as
1-27 provided by Section 39, Article III, Texas Constitution. If this
1-28 Act does not receive the vote necessary for immediate effect, this
1-29 Act takes effect September 1, 2007.

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