

By: Elkins

H.B. No. 1910

A BILL TO BE ENTITLED

AN ACT

relating to the seizure of personal property for the payment of ad
valorem taxes.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 33.21(b), Tax Code, is amended to read as
follows:

(b) A person's personal property is subject to seizure for
the payment of a tax imposed by a taxing unit on the person's [~~his~~]
property before the tax becomes delinquent if:

(1) the collector discovers that property on which the
tax has been or will be imposed is about to be:

(A) removed from the county; or

(B) sold in a liquidation sale in connection with
the cessation of a business; and

(2) the collector knows of no other personal property
in the county from which the tax may be satisfied.

SECTION 2. Section 33.21, Tax Code, as amended by this Act,
applies only to the seizure of personal property under a tax warrant
the application for which is filed on or after the effective date of
this Act. The seizure of personal property under a tax warrant the
application for which was filed before the effective date of this
Act is governed by the law in effect on the date the application was
filed, and the former law is continued in effect for that purpose.

SECTION 3. This Act takes effect September 1, 2007.