

By: Elkins

H.B. No. 1910

Substitute the following for H.B. No. 1910:

By: Villarreal

C.S.H.B. No. 1910

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the seizure of personal property for the payment of ad  
3 valorem taxes.

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

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

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

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

12 (A) removed from the county; or

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

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

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

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