

1-1 By: Elkins (Senate Sponsor - Watson) H.B. No. 1910
1-2 (In the Senate - Received from the House May 1, 2007;
1-3 May 2, 2007, read first time and referred to Committee on
1-4 Intergovernmental Relations; May 9, 2007, reported favorably by
1-5 the following vote: Yeas 5, Nays 0; May 9, 2007, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to the seizure of personal property for the payment of ad
1-9 valorem taxes.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Section 33.21(b), Tax Code, is amended to read as
1-12 follows:

1-13 (b) A person's personal property is subject to seizure for
1-14 the payment of a tax imposed by a taxing unit on the person's [~~his~~]
1-15 property before the tax becomes delinquent if:

1-16 (1) the collector discovers that property on which the
1-17 tax has been or will be imposed is about to be:

1-18 (A) removed from the county; or

1-19 (B) sold in a liquidation sale in connection with
1-20 the cessation of a business; and

1-21 (2) the collector knows of no other personal property
1-22 in the county from which the tax may be satisfied.

1-23 SECTION 2. Section 33.21, Tax Code, as amended by this Act,
1-24 applies only to the seizure of personal property under a tax warrant
1-25 the application for which is filed on or after the effective date of
1-26 this Act. The seizure of personal property under a tax warrant the
1-27 application for which was filed before the effective date of this
1-28 Act is governed by the law in effect on the date the application was
1-29 filed, and the former law is continued in effect for that purpose.

1-30 SECTION 3. This Act takes effect September 1, 2007.

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