

## **BILL ANALYSIS**

H.B. 930  
By: Darby  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

The Texas Legislature recently amended state tax law to authorize a tax collector to summarily seize a person's personal property under court order for the purpose of securing payment of taxes on that property before the taxes become delinquent if the tax collector has reason to believe that the property is about to be either removed from the county or sold in a liquidation sale in connection with the cessation of business. Facts in support of a seizure must be supported by the tax collector's affidavit before a court may issue the necessary tax warrant for the seizure. However, the legislation authorizing such seizure of property did not make the necessary conforming changes to provisions regarding such affidavit to account for a case where property is about to be sold in a liquidation sale. H.B. 930 makes a technical correction to conform the affidavit provision to other provisions of the Tax Code.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 930 amends the Tax Code to require a court in which a collector has applied for a tax warrant authorizing the seizure of personal property for the purpose of satisfying a delinquent tax to issue the tax warrant if the applicant shows by affidavit that the applicant knows of no other personal property the person owns in the county from which the tax may be satisfied and the applicant has reason to believe the property is about to be sold at a liquidation sale in connection with the cessation of a business. The bill makes nonsubstantive changes.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2011.