

AN ACT

relating to the requirements for an application for a tax warrant authorizing 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 33.22(c), Tax Code, is amended to read as follows:

(c) The court shall issue the tax warrant if the applicant shows by affidavit that:

(1) the person whose property the applicant ~~[he]~~ intends to seize is delinquent in the payment of taxes, penalties, and interest in the amount stated in the application; or

(2) ~~[the applicant has reason to believe the property owner is about to remove from the county personal property on which a tax has been or will be imposed, the applicant knows of no other personal property the person owns in the county from which the tax may be satisfied, and]~~ taxes in a stated amount have been imposed on the property or taxes in an estimated amount will be imposed on the property, 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 that:

(A) the property owner is about to remove the property from the county; or

(B) the property is about to be sold at a

1 liquidation sale in connection with the cessation of a business.

2 SECTION 2. The changes in law made by this Act apply only to
3 an application for a tax warrant filed on or after the effective
4 date of this Act. An application filed before the effective date of
5 this Act is governed by the law as it existed immediately before the
6 effective date of this Act, and that law is continued in effect for
7 that purpose.

8 SECTION 3. This Act takes effect immediately if it receives
9 a vote of two-thirds of all the members elected to each house, as
10 provided by Section 39, Article III, Texas Constitution. If this
11 Act does not receive the vote necessary for immediate effect, this
12 Act takes effect September 1, 2011.

President of the Senate

Speaker of the House

I certify that H.B. No. 930 was passed by the House on April 14, 2011, by the following vote: Yeas 142, Nays 0, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 930 was passed by the Senate on May 19, 2011, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor