

1-1 By: Darby (Senate Sponsor - Harris) H.B. No. 930
1-2 (In the Senate - Received from the House April 18, 2011;
1-3 April 20, 2011, read first time and referred to Committee on
1-4 Finance; May 11, 2011, reported favorably by the following vote:
1-5 Yeas 14, Nays 0; May 11, 2011, sent to printer.)

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

1-8 relating to the requirements for an application for a tax warrant
1-9 authorizing the seizure of personal property for the payment of ad
1-10 valorem taxes.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Section 33.22(c), Tax Code, is amended to read as
1-13 follows:

1-14 (c) The court shall issue the tax warrant if the applicant
1-15 shows by affidavit that:

1-16 (1) the person whose property the applicant [he]
1-17 intends to seize is delinquent in the payment of taxes, penalties,
1-18 and interest in the amount stated in the application; or

1-19 (2) ~~[the applicant has reason to believe the property~~
1-20 ~~owner is about to remove from the county personal property on which~~
1-21 ~~a tax has been or will be imposed, the applicant knows of no other~~
1-22 ~~personal property the person owns in the county from which the tax~~
1-23 ~~may be satisfied, and]~~ taxes in a stated amount have been imposed on
1-24 the property or taxes in an estimated amount will be imposed on the
1-25 property, the applicant knows of no other personal property the
1-26 person owns in the county from which the tax may be satisfied, and
1-27 the applicant has reason to believe that:

1-28 (A) the property owner is about to remove the
1-29 property from the county; or

1-30 (B) the property is about to be sold at a
1-31 liquidation sale in connection with the cessation of a business.

1-32 SECTION 2. The changes in law made by this Act apply only to
1-33 an application for a tax warrant filed on or after the effective
1-34 date of this Act. An application filed before the effective date of
1-35 this Act is governed by the law as it existed immediately before the
1-36 effective date of this Act, and that law is continued in effect for
1-37 that purpose.

1-38 SECTION 3. This Act takes effect immediately if it receives
1-39 a vote of two-thirds of all the members elected to each house, as
1-40 provided by Section 39, Article III, Texas Constitution. If this
1-41 Act does not receive the vote necessary for immediate effect, this
1-42 Act takes effect September 1, 2011.

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