

BILL ANALYSIS

H.B. 1904
By: Eiland
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties note that under current law, fees charged by an attorney ad litem appointed to represent a defendant in a delinquent property tax suit are considered court costs and are only paid if the property is foreclosed on and sold. If an attorney ad litem is successful, meaning the person the attorney is appointed to represent is located and chooses to pay the delinquent taxes, then there are no court costs to pay, as the case is dismissed upon payment of the taxes. Hence, the attorney ad litem does not get paid. Payment of an attorney ad litem, the parties further note, is equally unreliable in certain other scenarios. H.B. 1904 seeks to ensure the payment of an attorney ad litem within a certain timeframe.

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. 1904 amends the Tax Code to include among the costs for which a taxing unit in a delinquent tax suit is liable the payment of attorney ad litem fees, to be paid as soon as practicable after receipt of the attorney ad litem's claim for payment, and to entitle the taxing unit to reimbursement from other taxing units that are parties to the suit for their proportionate share of these fees on satisfaction of any portion of the tax indebtedness before further distribution of the proceeds.

EFFECTIVE DATE

September 1, 2013.