

BILL ANALYSIS

H.B. 2024
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

According to interested parties, previous legislation relating to a tax lien contained a cross reference to a statutory provision that did not accurately reflect the intent of the law. H.B. 2024 seeks to correct this citation to conform to such intent.

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. 2024 amends the Tax Code to expand the exceptions to the statutory provision establishing that a tax lien on property to secure the payment of all taxes, penalties, and interest ultimately imposed for the year on the property is perfected on attachment and requires no further action by the taxing unit to include all exceptions provided under statutory provisions relating to restrictions on personal property tax liens, rather than only the restriction regarding a lien recorded on a manufactured home that has not been timely filed with the Texas Department of Housing and Community Affairs.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2013.