

By: Rodriguez of Travis

H.B. No. 2687

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the authority of a taxing unit to approve the transfer
3 of an ad valorem tax lien.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 32.06(a-2), Tax Code is amended to read
6 as follows:

7 (a-2) The governing body of a taxing unit may authorize or
8 prohibit, in the manner required by law for official action by the
9 governing body, whether the taxing unit's A tax lien may be
10 transferred to the person who pays the taxes on behalf of the
11 property owner under the authorization for:

12 (1) taxes that are delinquent at the time of payment;
13 or

14 (2) taxes that are not delinquent at the time of
15 payment if:

16 (A) the property is not subject to a recorded
17 mortgage lien; or

18 (B) a tax lien transfer authorized by the
19 property owner has been executed and recorded for one or more prior
20 years on the same property and the property owner has executed an
21 authorization consenting to a transfer of the tax liens for both the
22 taxes on the property that are not delinquent and taxes on the
23 property that are delinquent in the manner provided by Subsection
24 (a-1).

1 SECTION 2. This Act takes effect immediately if it receives
2 a vote of two-thirds of all the members elected to each house, as
3 provided by Section 39, Article III, Texas Constitution. If this
4 Act does not receive the vote necessary for immediate effect, this
5 Act takes effect on September 1, 2013.