

AN ACT

relating to the release of delinquent tax liens on manufactured homes.

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

SECTION 1. Section 32.015(a), Tax Code, is amended to read as follows:

(a) On payment of the taxes, penalties, and interest for a year for which a valid tax lien has been recorded on the title records of the department, the collector for the taxing unit shall issue a tax certificate showing no taxes due or a tax paid receipt for such year to the person making payment. When the tax certificate showing no taxes due or tax paid receipt is filed with the department or when no suit to collect a personal property tax lien has been filed and the lien has been delinquent for more than four years, the tax lien is extinguished and canceled and shall be removed from the title records of the manufactured home. The collector for a taxing unit may not refuse to issue a tax paid receipt to the person who offers to pay the taxes, penalties, and interest for a particular year or years, even though taxes may also be due for another year or other years.

SECTION 2. The heading to Section 1201.219, Occupations Code, is amended to read as follows:

Sec. 1201.219. PERFECTION, [AND] EFFECT, AND RELEASE OF LIENS.

1 SECTION 3. Section 1201.219, Occupations Code, is amended
2 by amending Subsection (d) and adding Subsections (e), (f), (g),
3 and (h) to read as follows:

4 (d) A tax lien on a manufactured home not held in a
5 retailer's inventory is perfected only by filing with the
6 department the notice of the tax lien on a form provided by the
7 department in accordance with the requirements of Chapter 32, Tax
8 Code. The form must require the disclosure of the original dollar
9 amount of the tax lien and the name and address of the person in
10 whose name the manufactured home is listed on the tax roll. The
11 department shall disclose on its Internet website the date of each
12 tax lien filing, the original amount of the tax lien claimed by each
13 filing, and the fact that the amount shown does not include
14 additional sums, including interest, penalties, and attorney's
15 fees. The statement required by Section 1201.205(7) is notice to
16 all persons that the tax lien exists. A tax lien recorded with the
17 department has priority over another lien or claim against the
18 manufactured home. Tax liens shall be filed by the tax collector
19 for any taxing unit having the power to tax the manufactured home.
20 A single filing by a tax collector is a filing for all the taxing
21 units for which the tax collector is empowered to collect.

22 (e) A tax lien perfected with the department may be released
23 only by:

24 (1) filing with the department a tax certificate or
25 tax paid receipt in accordance with Section 32.015, Tax Code;

26 (2) [~~by~~] filing a request for the release with the
27 department on the form provided by the department;

1 (3) [~~, or by~~] following the department's procedures
2 for electronic tax lien release on the department's Internet
3 website;

4 (4) a tax collector filing a tax lien release with the
5 department as provided by Subsection (f); or

6 (5) the department in the manner provided by
7 Subsection (h).

8 (f) On request by any person, a tax collector shall file a
9 tax lien release with the department if the four-year statute of
10 limitations to file a suit for collection of personal property
11 taxes in Section 33.05(a)(1), Tax Code, has expired.

12 (g) The department may request that a tax collector confirm
13 that no tax suit has been timely filed on any manufactured home tax
14 lien more than four years in delinquency. The department may make a
15 request under this subsection electronically, and a taxing
16 authority may provide notice of the existence or absence of a timely
17 filed tax suit electronically.

18 (h) The department shall remove from a manufactured home's
19 statement of ownership and location a reference to any tax lien
20 delinquent more than four years for which no suit has been timely
21 filed in accordance with Section 33.05(a)(1), Tax Code, if:

22 (1) a tax collector confirms no suit has been filed; or

23 (2) the department:

24 (A) has submitted to a tax collector two requests
25 under Subsection (g) sent not fewer than 15 days apart; and

26 (B) has not received any response from the tax
27 collector before the 60th day after the tax collector's receipt of

1 the second request.

2 SECTION 4. This Act takes effect September 1, 2013.

President of the Senate

Speaker of the House

I certify that H.B. No. 3613 was passed by the House on May 2, 2013, by the following vote: Yeas 147, Nays 0, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 3613 was passed by the Senate on May 22, 2013, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor