

By: Zaffirini

S.B. No. 1598

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the authority of the chief appraiser of an appraisal
3 district or a representative of the chief appraiser to enter the
4 premises of a business, trade, or profession for ad valorem tax
5 appraisal purposes.

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

7 SECTION 1. Section 22.07(a), Tax Code, is amended to read as
8 follows:

9 (a) The chief appraiser or the chief appraiser's [~~his~~]
10 authorized representative may enter the premises of a business,
11 trade, or profession and inspect the property to determine the
12 existence and market value of tangible personal property used for
13 the production of income and having a taxable situs in the district,
14 provided that the owner of the business, trade, or profession has
15 expressly consented to the entry and inspection.

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