

By: Hinojosa

S.B. No. 46

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the effect of a sale of property on the tax lien on the
3 property to secure the payment of taxes, penalties, and interest
4 imposed on the property as a result of the addition to the appraisal
5 roll of property or appraised value that was erroneously exempted
6 in a prior year.

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

8 SECTION 1. Section 11.43, Tax Code, is amended by adding
9 Subsection (i-1) to read as follows:

10 (i-1) If the chief appraiser adds property or appraised
11 value that was erroneously exempted in a prior year to the appraisal
12 roll as required by Subsection (i), a tax lien may not be enforced
13 against the property to secure the payment of any taxes, penalties,
14 or interest imposed for that year on the property as a result of the
15 addition of the property or appraised value if at any time after
16 January 1 of that year the property was sold in an arm's length
17 transaction to a person who was not related to the seller within the
18 first degree by consanguinity or affinity, as determined under
19 Chapter 573, Government Code.

20 SECTION 2. This Act takes effect on the date on which the
21 constitutional amendment proposed by the 85th Legislature, 1st
22 Called Session, 2017, relating to the effect of a sale of property
23 on the tax lien on the property to secure the payment of ad valorem
24 taxes, penalties, and interest imposed on the property as a result

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1 of the addition to the appraisal roll of property or property value
2 that was erroneously exempted in a prior year takes effect. If that
3 amendment is not approved by the voters, this Act has no effect.