

BILL ANALYSIS

H.B. 2669
By: Shine
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Concerns have been raised that certain provisions of the Tax Code may be in violation of the Texas Constitution and that changes to the statutes are necessary to avoid awards of attorney's fees in taxpayer suits against the state. H.B. 2669 seeks to address these constitutionality issues by providing for these changes.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

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. 2669 amends the Tax Code to prohibit a court from awarding attorney's fees in a taxpayer suit against the state, a state agency, or a state officer or employee that seeks legal or equitable relief relating to the applicability, assessment, collection, constitutionality, or amount of a tax or fee imposed under statutory provisions governing state taxation or collected by the comptroller of public accounts under any law, including a local tax collected by the comptroller. The bill repeals provisions that prohibit a court from issuing certain legal or equitable relief against the state or a state agency relating to the applicability, assessment, collection, or constitutionality of certain taxes or fees or the amount of such tax or fee due, that authorize a party who files an oath of inability to pay a tax, penalties, and interest due to be excused from the requirement of prepayment of the tax as a prerequisite to appeal if the court after notice and hearing finds that such prepayment would constitute an unreasonable restraint on the party's right of access to the courts, and that authorize a court to grant such relief as may be reasonably required by the circumstances.

H.B. 2669 repeals Section 112.108, Tax Code.

EFFECTIVE DATE

September 1, 2017.