

1-1 By: Bettencourt S.B. No. 1848
 1-2 (In the Senate - Filed March 10, 2017; March 23, 2017, read
 1-3 first time and referred to Committee on Finance; April 26, 2017,
 1-4 reported favorably by the following vote: Yeas 12, Nays 1;
 1-5 April 26, 2017, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa	X			
1-9 Bettencourt	X			
1-10 Birdwell			X	
1-11 Hancock	X			
1-12 Huffman	X			
1-13 Kolkhorst		X		
1-14 Nichols	X			
1-15 Schwertner	X			
1-16 Seliger	X			
1-17 Taylor of Galveston	X			
1-18 Uresti	X			
1-19 Watson	X			
1-20 West	X			
1-21 Whitmire			X	

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to the award of attorney's fees in a judicial appeal of
 1-26 certain ad valorem tax determinations.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Section 42.29, Tax Code, is amended to read as
 1-29 follows:

1-30 Sec. 42.29. ATTORNEY'S FEES. [~~(a)~~] A property owner who
 1-31 prevails in an appeal to the court under Section 42.25 or 42.26, in
 1-32 an appeal to the court of a determination of an appraisal review
 1-33 board on a motion filed under Section 25.25, or in an appeal to the
 1-34 court of a determination of an appraisal review board of a protest
 1-35 of the denial in whole or in part of an exemption under Section
 1-36 11.17, 11.22, 11.23, 11.231, or 11.24 may be awarded reasonable
 1-37 attorney's fees. The amount of the award may not exceed the greater
 1-38 of:

1-39 (1) \$27,000 or, if applicable, the adjusted amount
 1-40 determined under Section 42.291 [~~\$15,000~~]; or

1-41 (2) an amount equal to 20 percent of the total amount
 1-42 by which the property owner's tax liability is reduced as a result
 1-43 of the appeal, but [~~-~~

1-44 [~~(b) Notwithstanding Subsection (a), the amount of an award~~
 1-45 ~~of attorney's fees may] not to exceed \$153,000 or, if applicable,~~
 1-46 ~~the adjusted amount determined under Section 42.291 [the lesser of:~~

1-47 [~~(1) \$100,000, or~~

1-48 [~~(2) the total amount by which the property owner's tax~~
 1-49 ~~liability is reduced as a result of the appeal].~~

1-50 SECTION 2. Subchapter B, Chapter 42, Tax Code, is amended by
 1-51 adding Section 42.291 to read as follows:

1-52 Sec. 42.291. COST OF LIVING ADJUSTMENT OF ATTORNEY'S FEES
 1-53 LIMITS. (a) In this section, "consumer price index" means the
 1-54 Consumer Price Index for All Urban Consumers (CPI-U), U.S. City
 1-55 Average, published monthly by the United States Bureau of Labor
 1-56 Statistics, or its successor in function.

1-57 (b) On January 1 of each odd-numbered year the dollar
 1-58 amounts specified by Sections 42.29(1) and (2) are increased or
 1-59 decreased by an amount equal to the amount specified by those
 1-60 sections multiplied by the percentage increase or decrease in the
 1-61 consumer price index for the period beginning September 1, 2017,

2-1 and ending on the September 1 preceding the date of the
2-2 determination, rounded to the nearest \$1,000.

2-3 (c) The amounts determined under Subsection (b) apply to an
2-4 award of attorney's fees in an appeal under this chapter that is
2-5 filed on or after the date the determination is made until the next
2-6 January 1 on which a determination is made under Subsection (b).

2-7 (d) The comptroller shall make the determination required
2-8 by this section and publish the amounts determined in the Texas
2-9 Register. The comptroller may adopt rules related to making that
2-10 determination.

2-11 (e) A determination by the comptroller under this section is
2-12 final and may not be appealed.

2-13 SECTION 3. The change in law made by this Act applies only
2-14 to an appeal under Chapter 42, Tax Code, that is filed on or after
2-15 the effective date of this Act. An appeal under Chapter 42, Tax
2-16 Code, that is filed before the effective date of this Act is
2-17 governed by the law in effect on the date the appeal is filed, and
2-18 the former law is continued in effect for that purpose.

2-19 SECTION 4. This Act takes effect September 1, 2017.

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