

1-1 By: Hinojosa S.B. No. 2083  
 1-2 (In the Senate - Filed March 7, 2019; March 21, 2019, read  
 1-3 first time and referred to Committee on Property Tax; May 3, 2019,  
 1-4 reported favorably by the following vote: Yeas 5, Nays 0;  
 1-5 May 3, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Paxton	X			
1-9 Creighton	X			
1-10 Hancock	X			
1-11 Hinojosa	X			

1-13 A BILL TO BE ENTITLED  
 1-14 AN ACT

1-15 relating to the calculation of the ad valorem taxes imposed on  
 1-16 property for the year in which the property is acquired by a  
 1-17 governmental entity.

1-18 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-19 SECTION 1. Section 26.11(a), Tax Code, is amended to read as  
 1-20 follows:

1-21 (a) If the federal government, the state, or a political  
 1-22 subdivision of the state acquires the right to possession of  
 1-23 taxable property under a court order issued in condemnation  
 1-24 proceedings, takes possession of taxable property under a  
 1-25 possession and use agreement or under Section 21.021, Property  
 1-26 Code, or acquires title to taxable property, the amount of the tax  
 1-27 due on the property is calculated by multiplying the amount of taxes  
 1-28 imposed on the property for the entire year as determined as  
 1-29 provided by Section 26.09 of this code by a fraction, the  
 1-30 denominator of which is 365 and the numerator of which is the number  
 1-31 of days that elapsed prior to the date of the conveyance, the  
 1-32 effective date of the possession and use agreement, the date the  
 1-33 entity took possession under Section 21.021, Property Code, or the  
 1-34 date of the order granting the right of possession, as applicable.

1-35 SECTION 2. This Act applies only to a possession and use  
 1-36 agreement entered into or an award made under Section 21.021,  
 1-37 Property Code, on or after the effective date of this Act. A  
 1-38 possession and use agreement entered into or an award made under  
 1-39 Section 21.021, Property Code, before the effective date of this  
 1-40 Act is governed by the law applicable to the agreement or award  
 1-41 immediately before the effective date of this Act, and that law is  
 1-42 continued in effect for that purpose.

1-43 SECTION 3. This Act takes effect immediately if it receives  
 1-44 a vote of two-thirds of all the members elected to each house, as  
 1-45 provided by Section 39, Article III, Texas Constitution. If this  
 1-46 Act does not receive the vote necessary for immediate effect, this  
 1-47 Act takes effect September 1, 2019.

1-48 \* \* \* \* \*