

By: Muñoz, Jr.

H.B. No. 3829

A BILL TO BE ENTITLED

AN ACT

relating to the conditions under which the comptroller may issue and file a tax lien.

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

SECTION 1. Section 113.002, Tax Code, is amended by adding Subsection (d) to read as follows:

(d) The comptroller may not issue and file a tax lien notice for a taxpayer in connection with a tax liability:

(1) before the taxpayer has exhausted all administrative appeals of the tax liability, including rehearing of a decision on a claim for refund or petition for redetermination, if applicable; or

(2) if the comptroller has knowledge that the taxpayer is making a good faith effort to pay the tax liability.

SECTION 2. The change in law made by this Act does not affect tax liability accruing before the effective date of this Act. That liability continues in effect as if this Act had not been enacted, and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.

SECTION 3. This Act takes effect September 1, 2021.