88R8168 TJB-F

By:  Button H.B. No. 5055

A BILL TO BE ENTITLED

AN ACT

relating to the deadline for an appraisal review board to deliver written notice of a hearing to determine whether good cause exists for the issuance of a subpoena.

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

SECTION 1.  Section 41.61(c), Tax Code, is amended to read as follows:

(c)  An appraisal review board may not issue a subpoena under this section unless the board holds a hearing at which the board determines that good cause exists for the issuance of the subpoena. The appraisal review board before which a good cause hearing is scheduled shall deliver written notice to the party being subpoenaed and parties to the protest of the date, time, and place of the hearing. The board shall deliver the notice not later than the fifth business [~~5th~~] day before the date of the good cause hearing. The party being subpoenaed must have an opportunity to be heard at the good cause hearing.

SECTION 2.  The change in law made by this Act applies only to a subpoena issued on or after the effective date of this Act. A subpoena issued before the effective date of this Act is governed by the law in effect on the date the subpoena was issued, and the former law is continued in effect for that purpose.

SECTION 3.  This Act takes effect September 1, 2023.