

By: Button

H.B. No. 5055

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the deadline for an appraisal review board to deliver
3 written notice of a hearing to determine whether good cause exists
4 for the issuance of a subpoena.

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

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

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

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

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