

## **BILL ANALYSIS**

Senate Research Center  
89R3867 DRS-F

H.B. 2025  
By: Tepper (Hughes)  
Local Government  
5/14/2025  
Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

The bill author has informed the committee that, under current law, if a person files a plat, replat, or amended plat with the county clerk after September 1 of a year, the person must attach to it a tax receipt issued by each taxing unit with jurisdiction over the property indicating that the taxes imposed by the taxing unit for the current year have been paid or, if the taxes for the current year have not been calculated, a statement from the taxing unit indicating that the taxes to be imposed for the current year have not been calculated. However, if taxes are calculated after the person files the plat but before the county clerk records the plat, the county clerk may reject the plat. H.B. 2025 seeks to ensure that a filing for a plat, replat, or amended plat is not rejected if the taxes owed for a property for which a plat was filed are calculated after a person files a plat but before the county clerk records the plat.

H.B. 2025 amends current law relating to the filing for record of a plat, replat, or amended plat or replat of a subdivision of real property or a condominium.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 12.002(e), Property Code, as follows:

(e) Deletes existing text requiring that a plat, replat, or amended plat of a subdivision of real property, if the plat, replat, or amended plat or replat is filed after September 1 of a year, also have attached to it a tax receipt issued by the collector for each taxing unit with jurisdiction of the property indicating that the taxes imposed by the taxing unit for the current year have been paid or, if the taxes for the current year have not been calculated, a statement from the collector for the taxing unit indicating that the taxes to be imposed by that taxing unit for the current year have not been calculated.

SECTION 2. Amends Section 82.051(f), Property Code, as follows:

(f) Deletes existing text requiring that a plat, replat, or amended plat or replat of a condominium, if the plat, replat, or amended plat or replat is filed after September 1 of a year, also have attached to it a tax receipt issued by the collector for each taxing unit with jurisdiction of the property indicating that the taxes imposed by the taxing unit for the current year have been paid or, if the taxes for the current year have not been calculated, a statement from the collector for the taxing unit indicating that the taxes to be imposed by that taxing unit for the current year have not been calculated.

SECTION 3. Effective date: September 1, 2025.