

BILL ANALYSIS

Senate Research Center
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S.B. 1455
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DIGEST AND PURPOSE

Currently, only taxpayers who are successful in tax disputes are entitled to recover attorney's fees. As proposed, S.B. 1455 allows taxing entities to recover attorney's fees if the taxable value is upheld.

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 42.29, Tax Code, by amending Subsection (b) and adding Subsection (c), as follows:

(b) Adds new language to current text relating to an award of attorney's fees to a property owner.

(c) Authorizes an appraisal district, an appraisal review board, or a chief appraiser that prevails in an appeal to the court under Section 42.25 or 42.46 to be awarded reasonable attorney's fees in an amount determined by the court.

SECTION 2. Makes application of the changes in law made by this Act prospective.

SECTION 3. Effective date: upon passage or September 1, 2003.