

BILL ANALYSIS

Senate Research Center
79R10576 MFC-D

H.B. 3101
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Intergovernmental Relations
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Engrossed

AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

Currently, Section 12.002(e), Property Code, prohibits a person from filing for record or having recorded a plat or replat of a subdivision unless an original tax certificate is attached indicating that no delinquent ad valorem taxes are owed on the real property. H.B. 3101 prohibits filing for record if any ad valorem taxes are owed.

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, to require the plat or replat, if the plat or replat is filed after September 1 of a year, to 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. Requires the plat or replat, if the tax certificate for a taxing unit does not cover the preceding year, to also have attached to it a tax receipt issued by the collector for the taxing unit indicating that the taxes imposed by the taxing unit for the preceding year have been paid.

SECTION 2. Amends Section 31.075(a), Tax Code, to require the collector for a taxing unit, if the amount of the tax for the current year has not been calculated when the request is made, on request, to issue to the property owner or agent a statement indicating that taxes for the current year have not been calculated.

SECTION 3. Effective date: September 1, 2005.