

**BILL ANALYSIS**

Senate Research Center  
83R1903 DDT-F

H.B. 2024  
By: Rodriguez, Eddie (Hinojosa)  
Intergovernmental Relations  
5/15/2013  
Engrossed

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

H.B. 2024 amends current law relating to a tax lien.

**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 32.01(d), Tax Code, to provide that a tax lien under this section is perfected on attachment and, except as provided by Section 32.03 (Restrictions on Personal Property Tax Lien), rather than Section 32.02(b) (relating to providing that a bona fide purchaser for value or the holder of a lien recorded on a manufactured home statement of ownership and location is not required to pay any taxes that have not been recorded with the Texas Department of Housing and Community Affairs), perfection requires no further action by the taxing unit.

SECTION 2. Effective date: upon passage or September 1, 2013.