

BILL ANALYSIS

Senate Research Center

S.J.R. 55
By: Hinojosa
Finance
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

S.J.R. 55 proposes a constitutional amendment relating to the effect of a sale of property on the tax lien on the property to secure the payment of ad valorem taxes, penalties, and interest imposed on the property as a result of the addition to the appraisal roll of property or property value that was erroneously exempted in a prior year.

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 15, Article VIII, Texas Constitution, as follows:

Sec. 15. (a) Creates this subsection from existing text and makes no further changes to this subsection.

(b) Authorizes the legislature by general law, notwithstanding Subsection (a) (relating to the requirement that the annual assessment made upon landed property be a special lien and the liability of a delinquent taxpayer) of this section, to provide that if the appraisal entity adds property or property value that was erroneously exempted in a prior year to the appraisal roll, a tax lien is prohibited from being enforced against the property to secure the payment of any taxes, penalties, or interest imposed for that year on the property as a result of the addition of the property or property value if, after the date of that year on which the lien for the taxes imposed for that year attached, the property was sold in an arm's length transaction to a person who was not related to the seller.

SECTION 2. Requires the proposed constitutional amendment to be submitted to the voters at an election to be held November 7, 2017. Sets forth the required language of the ballot.