

1-1 By: Hinojosa S.B. No. 1745  
 1-2 (In the Senate - Filed March 9, 2017; March 23, 2017, read  
 1-3 first time and referred to Committee on Finance; May 2, 2017,  
 1-4 reported favorably by the following vote: Yeas 14, Nays 0;  
 1-5 May 2, 2017, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa	X			
1-9 Bettencourt	X			
1-10 Birdwell	X			
1-11 Hancock	X			
1-12 Huffman	X			
1-13 Kolthorst	X			
1-14 Nichols	X			
1-15 Schwertner	X			
1-16 Seliger	X			
1-17 Taylor of Galveston	X			
1-18 Uresti	X			
1-19 Watson	X			
1-20 West	X			
1-21 Whitmire			X	

1-23 A BILL TO BE ENTITLED  
 1-24 AN ACT

1-25 relating to the effect of a sale of property on the tax lien on the  
 1-26 property to secure the payment of taxes, penalties, and interest  
 1-27 imposed on the property as a result of the addition to the appraisal  
 1-28 roll of property or appraised value that was erroneously exempted  
 1-29 in a prior year.

1-30 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-31 SECTION 1. Section 11.43, Tax Code, is amended by adding  
 1-32 Subsection (i-1) to read as follows:

1-33 (i-1) If the chief appraiser adds property or appraised  
 1-34 value that was erroneously exempted in a prior year to the appraisal  
 1-35 roll as required by Subsection (i), a tax lien may not be enforced  
 1-36 against the property to secure the payment of any taxes, penalties,  
 1-37 or interest imposed for that year on the property as a result of the  
 1-38 addition of the property or appraised value if at any time after  
 1-39 January 1 of that year the property was sold in an arm's length  
 1-40 transaction to a person who was not related to the seller within the  
 1-41 first degree by consanguinity or affinity, as determined under  
 1-42 Chapter 573, Government Code.

1-43 SECTION 2. This Act takes effect September 1, 2017.

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