

1-1 By: Hinojosa S.J.R. No. 55
 1-2 (In the Senate - Filed March 9, 2017; March 21, 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 SENATE JOINT RESOLUTION

1-24 proposing a constitutional amendment relating to the effect of a
 1-25 sale of property on the tax lien on the property to secure the
 1-26 payment of ad valorem taxes, penalties, and interest imposed on the
 1-27 property as a result of the addition to the appraisal roll of
 1-28 property or property value that was erroneously exempted in a prior
 1-29 year.

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

1-31 SECTION 1. Section 15, Article VIII, Texas Constitution, is
 1-32 amended to read as follows:

1-33 Sec. 15. (a) The annual assessment made upon landed
 1-34 property shall be a special lien thereon; and all property, both
 1-35 real and personal, belonging to any delinquent taxpayer shall be
 1-36 liable to seizure and sale for the payment of all the taxes and
 1-37 penalties due by such delinquent; and such property may be sold for
 1-38 the payment of the taxes and penalties due by such delinquent, under
 1-39 such regulations as the Legislature may provide.

1-40 (b) Notwithstanding Subsection (a) of this section, the
 1-41 legislature by general law may provide that if the appraisal entity
 1-42 adds property or property value that was erroneously exempted in a
 1-43 prior year to the appraisal roll, a tax lien may not be enforced
 1-44 against the property to secure the payment of any taxes, penalties,
 1-45 or interest imposed for that year on the property as a result of the
 1-46 addition of the property or property value if, after the date of
 1-47 that year on which the lien for the taxes imposed for that year
 1-48 attached, the property was sold in an arm's length transaction to a
 1-49 person who was not related to the seller.

1-50 SECTION 2. This proposed constitutional amendment shall be
 1-51 submitted to the voters at an election to be held November 7, 2017.
 1-52 The ballot shall be printed to permit voting for or against the
 1-53 proposition: "The constitutional amendment relating to the effect
 1-54 of a sale of property on the tax lien on the property to secure the
 1-55 payment of ad valorem taxes, penalties, and interest imposed on the
 1-56 property as a result of the addition to the appraisal roll of
 1-57 property or property value that was erroneously exempted in a prior
 1-58 year."

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