tions under Section 402(a)(5), 403(a)(4), 403(b)(8), or 408(d)(3) of the Internal Revenue Code of 1986 before January 1, 1993, are treated as exempt amounts under Subsection (a). Amounts treated as qualified rollover contributions under Section 408A, Internal Revenue Code of 1986, are treated as exempt amounts under Subsection (a). In addition, amounts qualifying as nontaxable rollover contributions under Section 402(c), 402(e)(6), 402(f), 403(a)(4), 403(a)(5), 403(b)(8), 403(b)(10), 408(d)(3), or 408A of the Internal Revenue Code of 1986 on or after January 1, 1993, are treated as exempt amounts under Subsection (a). Amounts qualifying as nontaxable rollover contributions under Section 223(f)(5) of the Internal Revenue Code of 1986 on or after January 1, 2004, are treated as exempt amounts under Subsection (a).

SECTION 3. The changes in law made by this Act do not apply to property that is, as of the effective date of this Act, subject to a voluntary bankruptcy proceeding or to a valid claim of a holder of a final judgment who has, by levy, garnishment, or other legal process, obtained rights superior to those that would otherwise be held by a trustee in bankruptcy if a bankruptcy petition were then pending against the debtor. That property is subject to the law as it existed immediately before the effective date of this Act, and the prior law is continued in effect for that purpose.

SECTION 4. This Act takes effect September 1, 2013.

Passed the Senate on March 21, 2013: Yeas 31, Nays 0; passed the House on May 2, 2013: Yeas 146, Nays 1, two present not voting.

Approved May 18, 2013.

Effective September 1, 2013.

CHAPTER 92

S.B. No. 655

AN ACT

relating to the exercise of the power of eminent domain by certain authorized entities.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Chapter 1, Special District Local Laws Code, is amended by adding Section 1.004 to read as follows:

Sec. 1.004. LIMITATION ON EXERCISE OF EMINENT DOMAIN POWER. An entity governed by Title 6 and authorized by law to exercise the power of eminent domain may only exercise the power for a public use in accordance with Section 17, Article I, Texas Constitution.

SECTION 2. Chapter 1, Water Code, is amended by adding Section 1.005 to read as follows:

Sec. 1.005. LIMITATION ON EXERCISE OF EMINENT DOMAIN POWER. An entity governed by this code and authorized by law to exercise the power of eminent domain may only exercise the power for a public use in accordance with Section 17, Article I, Texas Constitution.

SECTION 3. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2013.

Passed the Senate on March 21, 2013: Yeas 31, Nays 0; passed the House on May 2, 2013: Yeas 147, Nays 0, two present not voting.

Approved May 18, 2013.

Effective May 18, 2013.