

BILL ANALYSIS

Senate Research Center

S.B. 1153
By: Brown
State Affairs
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As Filed

DIGEST

Currently, the Property Tax Code, amended during the 74th Legislature, provides certain appraisal procedures for boats and outboard motors held in inventory by Texas boat dealers. That legislation contains a mistaken section reference in its enforcement section. S.B. 1153 corrects that mistaken section reference in its enforcement section.

PURPOSE

As proposed, S.B. 1153 outlines provisions regarding the appraisal and ad valorem taxation of personal property.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 23.12D(j), Property Tax Code, to provide that a person who violates Subsection (g), rather than Subsection (h), of this section commits an offense. Provides that each day during which a person fails to comply with the terms of Subsection (g), rather than Subsection (h), of this section is a separate violation.

SECTION 2. Effective date: January 1, 1998.

SECTION 3. Emergency clause.