

## **BILL ANALYSIS**

Senate Research Center  
76R3212 GJH-D

S.B. 953  
By: Luna  
Jurisprudence  
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As Filed

### **DIGEST**

Currently, there is no mechanism for a taxing unit to vacate a judgment, in a suit to collect delinquent taxes, that was rendered in its favor. S.B. 953 would permit the taxing unit to file a petition to vacate a judgment for foreclosure of a tax lien. This bill also would allow the taxing unit to file a petition to vacate for failure to join a person needed in the suit, failure to serve a person needed in the suit, and failure to adequately describe the property that is the subject of the suit.

### **PURPOSE**

As proposed, S.B. 953 establishes conditions regarding vacating a judgment in a delinquent tax suit.

### **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 Chapter 33C, Tax Code, by adding Section 33.56, as follows:

Sec. 33.56. VACATION OF JUDGMENT. Authorizes a taxing unit to file a petition for judgment for failure to meet certain conditions if, in a suit to collect a delinquent tax, a court renders a judgment for foreclosure of a tax lien on behalf of a taxing unit. Requires the taxing unit to file the petition under the same cause number as the delinquent tax suit and in the same court. Prohibits the taxing unit from filing a petition if a tax sale of the property has occurred unless the tax sale has been vacated by an order of a court. Requires a copy of the petition to be served on each party to the delinquent tax suit. Provides that the judgment is vacated and the delinquent tax suit is revived, if the court grants the petition.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Emergency clause.  
Effective date: upon passage.