

## **BILL ANALYSIS**

Senate Research Center  
87R864 LHC-F

S.B. 1366  
By: Bettencourt; Springer  
Local Government  
4/16/2021  
As Filed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

In the 84th Legislative Session, S.B. 1492 passed and was signed by the governor to permit Harris County to conduct online auctions of seized personal property under a tax warrant.

S.B. 1366 will permit any county in Texas that wishes to conduct online auctions of seized personal property that same ability, once the commissioners court in that county authorizes the online sales.

As proposed, S.B. 1366 amends current law relating to ad valorem tax sales of personal property seized under a tax warrant.

### **RULEMAKING AUTHORITY**

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

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Sections 33.25(a) and (b), Tax Code, as follows:

(a) Requires that the posting of the notice stating the time, place, and contents of the sale of seized property delivered to the person against whom the warrant is issued and that the sale of the property be conducted by the peace officer or collector, as specified in the warrant, in the manner required for the sale under execution of personal property, or under an agreement authorized by Subsection (b). Deletes existing text requiring that the posting of the notice and the sale of the property be conducted in a county other than a county to which Subdivision (2) (relating to a county with a population of three million or more) applies, by the peace officer in the manner required for the sale under execution of personal property, or in a county having a population of three million or more by the peace officer or collector, as specified in the warrant, in the manner required for the sale under execution of personal property, or under an agreement authorized by Subsection (b).

Makes nonsubstantive changes.

(b) Authorizes the commissioners court of a county, rather than the commissioners court of a county having a population of three million or more, by official action to authorize a peace officer or the collector for the county charged with selling property under Subchapter B (Seizure of Personal Property) by public auction to enter into an agreement with a person who holds an auctioneer's license to advertise the auction sale of the property and to conduct the auction sale of the property.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: September 1, 2021.