

CHAPTER 195

H.B. No. 1188

An Act relating to forfeiture of remedy for nonpayment of taxes.

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

**SECTION 1.** Section 42.08, Tax Code, is amended to read as follows:

Sec. 42.08. **FORFEITURE OF REMEDY FOR NONPAYMENT OF TAXES.** (a) The pendency of an appeal as provided by this chapter does not affect the date taxes become delinquent.

(b) A property owner who appeals as provided by this chapter must pay the tax due on the amount of value of the property involved in the pending action that is not in dispute or the amount of tax paid on the property in the preceding year, whichever is greater, but not to exceed the amount of tax that would be due under the order from which the pending appeal was taken, before the delinquency date or he forfeits his right to proceed to a final determination of the pending action.

(c) *Upon the motion of a party, the court shall hold a hearing to review and determine compliance with this section. If the court determines that the property owner has not substantially complied with this section, the court shall dismiss the pending action. If the court determines that the property owner has substantially but not fully complied with this section, the court shall dismiss the pending action unless the property owner fully complies with the court's determination within 30 days of the determination. [In that event, the reviewing court on its own motion or on the motion of an opposing party shall dismiss the pending action.]*

**SECTION 2.** The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended, and that this Act take effect and be in force from and after its passage, and it is so enacted.

Passed by the House on April 18, 1985, by the following vote: Yeas 139, Nays 0, 2 present, not voting; passed by the Senate on May 9, 1985, by the following vote: Yeas 31, Nays 0.

Approved: May 24, 1985

Effective: Immediately