

CHAPTER 89

S.B. No. 468

AN ACT

relating to the procedures for the adjudication of certain claims involving state taxes or fees.

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

SECTION 1. Subsection (d), Section 111.105, Tax Code, is amended to read as follows:

(d) A motion for rehearing on a tax refund claim must be written and assert each specific ground of error. *The amount of the refund sought must be set out in the motion for rehearing.*

SECTION 2. Section 112.053, Tax Code, is amended by adding Subsection (c) to read as follows:

(c) *A copy of the written protest as originally filed must be attached to the original petition filed by the person paying the tax or fee with the court and to the copies of the original petition served on the treasurer, the attorney general, and the public official charged with the duty of collecting the tax or fee.*

SECTION 3. Section 112.151, Tax Code, is amended by adding Subsection (d) to read as follows:

(d) *The amount of the refund sought must be set out in the original petition. A copy of the motion for rehearing filed under Section 111.105 of this code must be attached to the original petition filed with the court and to the copy of the original petition served on the comptroller.*

SECTION 4. (a) The change in law made by Section 1 of this Act applies only to a motion for rehearing filed under Section 111.105, Tax Code, on or after the effective date of this Act.

(b) The change in law made by Section 2 of this Act applies only to a suit filed under Subchapter B, Chapter 112, Tax Code, on or after the effective date of this Act.

(c) The change in law made by Section 3 of this Act applies only to a suit filed under Subchapter D, Chapter 112, Tax Code, on or after the effective date of this Act.

SECTION 5. This Act takes effect September 1, 1987.

SECTION 6. 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.

Passed the Senate on March 26, 1987, by the following vote: Yeas 30, Nays 0. Passed the House on April 30, 1987, by a non-record vote.

Approved May 14, 1987.

Effective Sept. 1, 1987.