

CHAPTER 52

S.B. No. 83

AN ACT

relating to the issuance of receipts as evidence of the payment of property taxes.

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

SECTION 1. Chapter 31, Tax Code, as amended, is amended by adding Section 31.075 to read as follows:

Sec. 31.075. TAX RECEIPT. (a) At the request of a property owner or a property owner's agent, the collector for a taxing unit shall issue a receipt showing the amount of tax imposed by the unit on the property in one or more tax years for which the information is requested and the amount of tax paid in each of those years. The receipt must describe the property in the manner prescribed by the State Property Tax Board.

(b) In any judicial proceeding, a tax receipt issued under this section that states that a tax has been paid constitutes prima facie evidence that the tax has been paid as stated by the receipt.

SECTION 2. Section 33.47, Tax Code, is amended by adding Subsection (c) to read as follows:

(c) In a suit to collect a tax, a tax receipt issued under Section 31.075 of this code that states that a tax has been paid constitutes prima facie evidence that the tax has been paid as stated by the receipt.

SECTION 3. 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

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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 the Senate on February 26, 1987, by the following vote: Yeas 30, Nays 0.

Passed the House on April 23, 1987, by the following vote: Yeas 138, Nays 0, one present not voting.

Approved May 6, 1987.

Effective May 6, 1987.