

By: Paxton

S.B. No. 1951

A BILL TO BE ENTITLED

AN ACT

relating to the imposition of a penalty for failure to timely file a rendition statement or property report with the chief appraiser of an appraisal district.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Sections 22.28(a) and (b), Tax Code, are amended to read as follows:

(a) Except as otherwise provided by Section 22.30, the chief appraiser shall impose a penalty on a person who fails to timely file a rendition statement or property report required by this chapter in an amount equal to 10 percent of the total amount of taxes imposed on the property for that year by taxing units participating in the appraisal district. Not later than June 1, the ~~[The]~~ chief appraiser shall deliver by certified ~~[first-class]~~ mail a notice of the imposition of the penalty to the person. The notice must also ~~[may]~~ be delivered with a notice of appraised value provided under Section 25.19~~[, if practicable]~~.

(b) The chief appraiser shall certify to the assessor for each taxing unit participating in the appraisal district that imposes taxes on the property that a penalty imposed under this chapter has become final. The assessor shall add the amount of the penalty to the original amount of tax imposed on the property and shall include that amount in the tax bill for that year. The tax bill must state the amount of tax due and the amount of the penalty

1 due as separate line items. The penalty becomes part of the tax on
2 the property and is secured by the tax lien that attaches to the
3 property under Section 32.01.

4 SECTION 2. Section 22.28(d), Tax Code, is repealed.

5 SECTION 3. The changes in law made by this Act apply only to
6 an ad valorem tax year that begins on or after the effective date of
7 this Act.

8 SECTION 4. This Act takes effect January 1, 2026.