

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 first-class mail]~~ a notice of the imposition of the penalty to the person. The notice must be delivered by first-class mail, except that the notice must be delivered by certified mail if the property was not listed on the appraisal roll in the preceding tax year. 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

1 penalty to the original amount of tax imposed on the property and
2 shall include that amount in the tax bill for that year. The tax
3 bill must state the amount of tax due and the amount of the penalty
4 due as separate line items. The penalty becomes part of the tax on
5 the property and is secured by the tax lien that attaches to the
6 property under Section 32.01.

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 Section 22.28(d), Tax Code, is repealed.

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

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

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 1951 passed the Senate on April 22, 2025, by the following vote: Yeas 25, Nays 6; and that the Senate concurred in House amendment on May 22, 2025, by the following vote: Yeas 25, Nays 6.

Secretary of the Senate

I hereby certify that S.B. No. 1951 passed the House, with amendment, on May 20, 2025, by the following vote: Yeas 136, Nays 9, two present not voting.

Chief Clerk of the House

Approved:

Date

Governor