

By: Gattis

H.B. No. 69

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the authority of the governing body of a taxing unit to
3 elect not to impose or collect taxes, or to refund taxes paid, on
4 real property erroneously omitted from the appraisal roll or tax
5 roll in a previous year.

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

7 SECTION 1. Section 25.21, Tax Code, is amended by adding
8 Subsection (c) to read as follows:

9 (c) If real property was erroneously omitted from the
10 appraisal roll or tax roll for a taxing unit for any of the five
11 preceding tax years, the governing body of the taxing unit may:

12 (1) provide that taxes of the taxing unit not be
13 imposed on the real property for that tax year;

14 (2) elect not to collect taxes imposed on the real
15 property for that tax year or any penalties or interest due on those
16 taxes; or

17 (3) authorize the refund of taxes paid on the real
18 property for that tax year or any penalties or interest paid in
19 connection with those taxes.

20 SECTION 2. This Act takes effect immediately if it receives
21 a vote of two-thirds of all the members elected to each house, as
22 provided by Section 39, Article III, Texas Constitution. If this
23 Act does not receive the vote necessary for immediate effect, this
24 Act takes effect on the 91st day after the last day of the

1 legislative session.