

By: Madden

H.B. No. 43

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the deadline for requesting a waiver of penalties and
3 interest on certain delinquent ad valorem taxes.

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

5 SECTION 1. Section 33.011(d), Tax Code, is amended to read
6 as follows:

7 (d) A request for a waiver of penalties and interest under
8 this section must be made before the third anniversary of [~~181st day~~
9 ~~after~~] the delinquency date or the penalties and interest may not be
10 waived.

11 SECTION 2. The change in law made by this Act applies to a
12 request for a waiver of penalties and interest on an ad valorem tax
13 that becomes delinquent before, on, or after the effective date of
14 this Act.

15 SECTION 3. This Act takes effect immediately if it receives
16 a vote of two-thirds of all the members elected to each house, as
17 provided by Section 39, Article III, Texas Constitution. If this
18 Act does not receive the vote necessary for immediate effect, this
19 Act takes effect on the 91st day after the last day of the
20 legislative session.