

By: McClendon

H.B. No. 3253

A BILL TO BE ENTITLED

AN ACT

1
2 relating to a penalty for failing to file a rendition of personal
3 property used for the production of income.

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

5 SECTION 1. Section 22.25, Tax Code, is amended to read as
6 follows:

7 Sec. 22.25. PLACE AND MANNER OF FILING; PENALTY. (a) A
8 rendition statement or property report required or authorized by
9 this chapter must be filed with the chief appraiser for the district
10 in which the property listed in the statement or report is taxable.

11 (b) A person who fails to file a rendition statement as
12 required by this chapter shall pay a penalty of 10 percent of the
13 total tax due.

14 SECTION 2. This Act takes effect September 1, 2003.