

By: Chavez

H.B. No. 3540

A BILL TO BE ENTITLED

AN ACT

1
2 relating to a refund of an overpayment or erroneous payment of ad
3 valorem taxes by a tax collector who performs consolidated tax
4 collection functions.

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

6 SECTION 1. Section 31.11(a), Tax Code, is amended to read as
7 follows:

8 (a) If a taxpayer applies to the tax collector of a taxing
9 unit for a refund of an overpayment or erroneous payment of taxes
10 and the auditor for the unit determines that the payment was
11 erroneous or excessive, the tax collector shall refund the amount
12 of the excessive or erroneous payment from available current tax
13 collections or from funds appropriated by the unit for making
14 refunds. However, the collector may not make the refund unless:

15 (1) in the case of a collector who collects taxes for
16 one taxing unit, the governing body of the taxing unit [~~or the~~
17 ~~governing body of a taxing unit that collects another unit's taxes~~]
18 also determines that the payment was erroneous or excessive and
19 approves the refund if the amount of the refund exceeds:

20 (A) [(1)] \$2,500 for a refund to be paid by a
21 county with a population of 1.5 million or more; or

22 (B) [(2)] \$500 for a refund to be paid by any
23 other taxing unit; or

24 (2) in the case of a collector who collects taxes for

1 more than one taxing unit, the governing body of the taxing unit
2 that employs the collector also determines that the payment was
3 erroneous or excessive and approves the refund if the amount of the
4 refund exceeds \$2,500.

5 SECTION 2. This Act takes effect September 1, 2003, and
6 applies to an application for the refund of an overpayment or
7 erroneous payment of ad valorem taxes filed with a tax collector on
8 or after the effective date of this Act. This Act also applies to an
9 application for the refund of an overpayment or erroneous payment
10 of ad valorem taxes filed with a tax collector before the effective
11 date of this Act if the application is pending on the effective date
12 of this Act.