

By: Wentworth

S.B. No. 725

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the payment of ad valorem taxes on property erroneously  
3 omitted from a tax roll and to the waiver of penalties and interest  
4 on an ad valorem tax that becomes delinquent due to the error of a  
5 taxing unit or appraisal district.

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

7 SECTION 1. Section 31.04, Tax Code, is amended by adding  
8 Subsection (a-1) and amending Subsection (e) to read as follows:

9 (a-1) If a tax bill is mailed that includes taxes for one or  
10 more preceding tax years because the property was erroneously  
11 omitted from the tax roll in those tax years, the delinquency date  
12 provided by Section 31.02 is postponed to February 1 of the first  
13 year that will provide a period of at least 180 days after the date  
14 the tax bill is mailed in which to pay the taxes before they become  
15 delinquent.

16 (e) If the delinquency date for a tax is postponed under  
17 Subsection (a) or (a-1) [~~of this section~~], that postponed  
18 delinquency date is the date on which penalties and interest begin  
19 to be incurred on the tax as provided by Section 33.01 [~~of this~~  
20 ~~code~~].

21 SECTION 2. Subsection (a), Section 33.011, Tax Code, is  
22 amended to read as follows:

23 (a) The governing body of a taxing unit:

24 (1) shall waive penalties and may provide for the

1 waiver of interest on a delinquent tax if an act or omission of an  
2 officer, employee, or agent of the taxing unit or the appraisal  
3 district in which the taxing unit participates caused or resulted  
4 in the taxpayer's failure to pay the tax before delinquency and if  
5 the tax is paid not later than the 21st day after [~~third anniversary~~  
6 ~~of~~] the date the taxpayer knows or should know of the delinquency;  
7 and

8 (2) may waive penalties and provide for the waiver of  
9 interest on a delinquent tax if the property for which the tax is  
10 owed is acquired by a religious organization that qualifies the  
11 property for exemption under Section 11.20 before the first  
12 anniversary of the date the religious organization acquires the  
13 property.

14 SECTION 3. The change in law made by this Act to Section  
15 31.04, Tax Code, applies only to a tax bill mailed on or after the  
16 effective date of this Act. A tax bill mailed before the effective  
17 date of this Act is covered by Section 31.04, Tax Code, as it exists  
18 when the tax bill is mailed, and the former law is continued in  
19 effect for that purpose.

20 SECTION 4. This Act takes effect September 1, 2003.