

1-1 By: Wentworth S.B. No. 725
1-2 (In the Senate - Filed February 26, 2003; March 3, 2003,
1-3 read first time and referred to Committee on Intergovernmental
1-4 Relations; April 22, 2003, reported adversely, with favorable
1-5 Committee Substitute by the following vote: Yeas 5, Nays 0;
1-6 April 22, 2003, sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.B. No. 725 By: Wentworth

1-8 A BILL TO BE ENTITLED
1-9 AN ACT

1-10 relating to the payment of ad valorem taxes on property erroneously
1-11 omitted from a tax roll and to the waiver of penalties and interest
1-12 on an ad valorem tax that becomes delinquent due to the error of a
1-13 taxing unit or appraisal district.

1-14 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-15 SECTION 1. Section 31.04, Tax Code, is amended by adding
1-16 Subsection (a-1) and amending Subsection (e) to read as follows:

1-17 (a-1) If a tax bill is mailed that includes taxes for one or
1-18 more preceding tax years because the property was erroneously
1-19 omitted from the tax roll in those tax years, the delinquency date
1-20 provided by Section 31.02 is postponed to February 1 of the first
1-21 year that will provide a period of at least 180 days after the date
1-22 the tax bill is mailed in which to pay the taxes before they become
1-23 delinquent.

1-24 (e) If the delinquency date for a tax is postponed under
1-25 Subsection (a) or (a-1) [~~of this section~~], that postponed
1-26 delinquency date is the date on which penalties and interest begin
1-27 to be incurred on the tax as provided by Section 33.01 [~~of this~~
1-28 ~~code~~].

1-29 SECTION 2. Subsection (a), Section 33.011, Tax Code, is
1-30 amended to read as follows:

1-31 (a) The governing body of a taxing unit:

1-32 (1) shall waive penalties and may provide for the
1-33 waiver of interest on a delinquent tax if an act or omission of an
1-34 officer, employee, or agent of the taxing unit or the appraisal
1-35 district in which the taxing unit participates caused or resulted
1-36 in the taxpayer's failure to pay the tax before delinquency and if
1-37 the tax is paid not later than the 21st day after [~~third anniversary~~
1-38 ~~of~~] the date the taxpayer knows or should know of the delinquency;
1-39 and

1-40 (2) may waive penalties and provide for the waiver of
1-41 interest on a delinquent tax if the property for which the tax is
1-42 owed is acquired by a religious organization that qualifies the
1-43 property for exemption under Section 11.20 before the first
1-44 anniversary of the date the religious organization acquires the
1-45 property.

1-46 SECTION 3. The change in law made by this Act to Section
1-47 31.04, Tax Code, applies only to a tax bill mailed on or after the
1-48 effective date of this Act. A tax bill mailed before the effective
1-49 date of this Act is covered by Section 31.04, Tax Code, as it exists
1-50 when the tax bill is mailed, and the former law is continued in
1-51 effect for that purpose.

1-52 SECTION 4. This Act takes effect September 1, 2003.

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