

BILL ANALYSIS

H.B. 1398
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

H.B. 1398 alters the current law to mandate that a taxing, governing entity waive the interest that may have accrued on a delinquent tax if the taxing entity is responsible for the tax being delinquent. It also extends the period that an individual can pay the tax upon receiving notification of the delinquent tax.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 1398 requires a taxing entity to waive the interest that may have accrued on a delinquent tax, if an act or omission of an officer, employee, or agent of the taxing unit or the appraisal district in which the taxing unit participates caused or resulted in the taxpayer's failure to pay the tax before delinquency and if the tax is paid not later than the 31st day after the date the taxpayer knows or should know of the delinquency.

EFFECTIVE DATE

January 1, 2006. The Act applies only to taxes imposed in a tax year that begins on or after January 1, 2006.