

By: Jackson

H.B. No. 1398

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the waiver of penalties and interest on a delinquent ad
3 valorem tax.

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

5 SECTION 1. Section 33.011(a), Tax Code, is amended to read
6 as follows:

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

8 (1) shall waive penalties and ~~[may provide for the~~
9 ~~waiver of]~~ interest on a delinquent tax if an act or omission of an
10 officer, employee, or agent of the taxing unit or the appraisal
11 district in which the taxing unit participates caused or resulted
12 in the taxpayer's failure to pay the tax before delinquency and if
13 the tax is paid not later than the 31st ~~[21st]~~ day after the date the
14 taxpayer knows or should know of the delinquency; and

15 (2) may waive penalties and provide for the waiver of
16 interest on a delinquent tax if the property for which the tax is
17 owed is acquired by a religious organization that qualifies the
18 property for exemption under Section 11.20 before the first
19 anniversary of the date the religious organization acquires the
20 property.

21 SECTION 2. This Act applies only to taxes imposed in a tax
22 year that begins on or after January 1, 2006.

23 SECTION 3. This Act takes effect January 1, 2006.