

BILL ANALYSIS

C.S.H.B. 1210
By: Jackson, Jim
Local Government Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Under current law if a taxpayer applies for a property tax refund after the customary three year application deadline has elapsed, there is no provision in place to allow a refund to be granted. The authority and discretion for this property tax extension is granted to the applicable governing body of the taxing unit in question to extend this time by two years in CSHB 1210.

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

Section 1 - Amends the Tax Code to allow the governing body of the respective taxing unit to extend the deadline for a property tax refund on showing of good cause by the taxpayer for a time period not to exceed two years.

Section 2 - The effective date of this act is immediate if it receives a two-thirds vote of all members elected to each house. If this act does not receive a two-thirds vote, it will take effect on September 1, 2007.

EFFECTIVE DATE

Effective immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2007.

COMPARISON OF ORIGINAL TO SUBSTITUTE

CSHB 1210 changes the extension period that a governing body of a taxing unit may provide from no deadline to a single period not to exceed two years.