

## **BILL ANALYSIS**

S.B. 948  
By: Hegar  
Local Government Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

In 2005, hurricanes Katrina and Rita devastated the Gulf Coast region, forcing not only individuals to evacuate, but businesses as well. Due to these evacuations, many taxing units were unfairly penalized for failure to make their allocated payment of the appraisal district's budget.

As proposed, S.B. 948 authorizes the board of directors of an appraisal district to waive a taxing unit's delinquent payment and interest, provided that good cause is established.

### **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 Section 6.06, Tax Code, by adding Subsection (k), as follows:

(k) Authorizes the board of directors of an appraisal district to waive the penalty and interest on a delinquent payment under Subsection (e) for good cause shown.

SECTION 2. (a) Provides that Section 6.06(k), Tax Code, as added by this Act, applies to the waiver of penalty and interest on a payment that becomes delinquent before, on, or after the effective date of this Act.

(b) Authorizes an appraisal district to refund a payment of penalty and interest that was made by a taxing unit before the effective date of this Act if the board of directors of the appraisal district waives the penalty and interest as provided by Section 6.06(k), Tax Code, as added by this Act.

SECTION 3. Effective date: upon passage or September 1, 2007.

### **EFFECTIVE DATE**

Upon passage or September 1, 2007.