

BILL ANALYSIS

Senate Research Center

S.B. 1063
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Intergovernmental Relations
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Enrolled

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Currently, the Tax Code authorizes the governing body of a taxing unit to waive penalties and interest on delinquent taxes under certain circumstances. However, the possibility that a taxpayer mailed the payment to an incorrect address that was correct in prior years is not one of those circumstances.

S.B. 1063 authorizes an assessor-collector to waive penalties and interest if a taxpayer mails a payment to the wrong address if that address was the correct address in the prior year.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Sections 33.011(a) and (d), Tax Code, as follows:

(a) Authorizes the governing body of a taxing unit to waive penalties and provide for the waiver of interest on a delinquent tax if the taxpayer submits evidence indicating that the taxpayer attempted to pay the tax before the delinquency date by mailing the payment to an incorrect address that was correct in the prior year within one year of the date that the former address ceased to be correct, and that the taxpayer paid the tax not later than the 21st day after the date the taxpayer knew or should have known of the delinquency.

(d) Makes a conforming change.

SECTION 2. Effective date: upon passage or September 1, 2007.