

By: Jackson

H.B. No. 1210

A BILL TO BE ENTITLED

1

AN ACT

2 relating to the extension of the deadline for filing an application
3 for a refund of an overpayment or erroneous payment of ad valorem
4 taxes.

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

6 SECTION 1. Section 31.11, Tax Code, is amended by amending
7 Subsection (c) and adding Subsection (c-1) to read as follows:

8 (c) Except as provided by Subsection (c-1), an [~~An~~]
9 application for a refund must be made within three years after the
10 date of the payment or the taxpayer waives the right to the refund.
11 A taxpayer may apply for a refund by filing:

12 (1) an application on a form prescribed by the
13 comptroller by rule; or

14 (2) a written request that includes information
15 sufficient to enable the auditor for the taxing unit and, if
16 applicable, the governing body of the taxing unit to determine
17 whether the taxpayer is entitled to the refund.

18 (c-1) The governing body of the taxing unit may extend the
19 deadline provided by Subsection (c) for a single period not to
20 exceed two years on a showing of good cause by the taxpayer.

21 SECTION 2. This Act takes effect immediately if it receives
22 a vote of two-thirds of all the members elected to each house, as
23 provided by Section 39, Article III, Texas Constitution. If this
24 Act does not receive the vote necessary for immediate effect, this

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1 Act takes effect September 1, 2007.