1   AN ACT

2   relating to a refund of an overpayment or erroneous payment of ad

3   valorem taxes.

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

5   SECTION 1. Section 31.11, Tax Code, is amended by amending

6   Subsection (c) and adding Subsections (c-1) and (h) to read as

7   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   (h) This section does not apply to an overpayment caused by

22   a change of exemption status or correction of a tax roll. Such an

23   overpayment is covered by Section 26.15 or 42.43, as applicable.

24   SECTION 2. This Act takes effect immediately if it receives

1 a vote of two-thirds of all the members elected to each house, as

2 provided by Section 39, Article III, Texas Constitution. If this

3 Act does not receive the vote necessary for immediate effect, this

4 Act takes effect September 1, 2007.

_____   _____

    President of the Senate   Speaker of the House

       I certify that H.B. No. 1210 was passed by the House on March 28, 2007, by the following vote: Yeas 145, Nays 0, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 1210 on May 16, 2007, by the following vote: Yeas 145, Nays 0, 2 present, not voting.

_____

    Chief Clerk of the House

       I certify that H.B. No. 1210 was passed by the Senate, with amendments, on May 14, 2007, by the following vote: Yeas 31, Nays 0.

_____

    Secretary of the Senate

APPROVED: _____

       Date

_____

      Governor