

1-1 By: Jackson (Senate Sponsor - Harris) H.B. No. 1210
1-2 (In the Senate - Received from the House March 29, 2007;
1-3 April 3, 2007, read first time and referred to Committee on
1-4 Intergovernmental Relations; May 7, 2007, reported favorably by
1-5 the following vote: Yeas 5, Nays 0; May 7, 2007, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to the extension of the deadline for filing an application
1-9 for a refund of an overpayment or erroneous payment of ad valorem
1-10 taxes.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Section 31.11, Tax Code, is amended by amending
1-13 Subsection (c) and adding Subsection (c-1) to read as follows:

1-14 (c) Except as provided by Subsection (c-1), an [An]
1-15 application for a refund must be made within three years after the
1-16 date of the payment or the taxpayer waives the right to the refund.
1-17 A taxpayer may apply for a refund by filing:

1-18 (1) an application on a form prescribed by the
1-19 comptroller by rule; or

1-20 (2) a written request that includes information
1-21 sufficient to enable the auditor for the taxing unit and, if
1-22 applicable, the governing body of the taxing unit to determine
1-23 whether the taxpayer is entitled to the refund.

1-24 (c-1) The governing body of the taxing unit may extend the
1-25 deadline provided by Subsection (c) for a single period not to
1-26 exceed two years on a showing of good cause by the taxpayer.

1-27 SECTION 2. This Act takes effect immediately if it receives
1-28 a vote of two-thirds of all the members elected to each house, as
1-29 provided by Section 39, Article III, Texas Constitution. If this
1-30 Act does not receive the vote necessary for immediate effect, this
1-31 Act takes effect September 1, 2007.

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