

1-1 By: Gattis (Senate Sponsor - Ogden) H.B. No. 2909  
1-2 (In the Senate - Received from the House May 14, 2007;  
1-3 May 15, 2007, read first time and referred to Committee on  
1-4 Intergovernmental Relations; May 19, 2007, reported adversely,  
1-5 with favorable Committee Substitute by the following vote: Yeas 3,  
1-6 Nays 0; May 19, 2007, sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR H.B. No. 2909 By: Nichols

1-8 A BILL TO BE ENTITLED  
1-9 AN ACT

1-10 relating to the authority of the governing body of a taxing unit in  
1-11 connection with taxes on real property erroneously omitted from the  
1-12 appraisal roll or tax roll in a previous year.

1-13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-14 SECTION 1. Section 25.21, Tax Code, is amended by  
1-15 adding Subsection (c) to read as follows:

1-16 (c) If real property, other than land used as for-profit  
1-17 multifamily housing, was erroneously omitted from the appraisal  
1-18 roll or tax roll for a taxing unit for any of the five preceding tax  
1-19 years:

1-20 (1) the governing body of the taxing unit, in the  
1-21 manner required by law for official action by the body, may postpone  
1-22 the delinquency date, as provided by Section 31.04(a-1), by as many  
1-23 as 36 months; and

1-24 (2) that postponed delinquency date is the date on  
1-25 which penalties and interest begin to be incurred on the tax as  
1-26 provided by Section 33.01.

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 on the 91st day after the last day of the  
1-32 legislative session.

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