

By: Elkins

H.B. No. 3221

A BILL TO BE ENTITLED

AN ACT

relating to the waiver of penalty and interest on a late payment by a taxing unit of the unit's share of an appraisal district budget.

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

SECTION 1. Section 6.06, Tax Code, is amended by adding Subsection (k) to read as follows:

(k) The board of directors may waive the penalty and interest imposed on a taxing unit that tenders a delinquent payment under Subsection (e) if the tender is accompanied by evidence sufficient to show that the failure to timely make the payment was caused by or related to:

(1) a natural disaster;

(2) an act of terrorism;

(3) a national emergency declared in accordance with federal law;

(4) the inclusion of all or part of the taxing unit in an area declared to be a natural disaster area by the governor; or

(5) an evacuation ordered or made in anticipation of a natural disaster.

SECTION 2. Section 6.06(k), Tax Code, as added by this Act, applies only to a payment under Section 6.06(e) of that code that becomes delinquent on or after the effective date of this Act.

SECTION 3. This Act takes effect September 1, 2007.