

By: Hegar

S.B. No. 948

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the waiver of penalty and interest on a taxing unit's
3 delinquent payment of its allocation of the budget of an appraisal
4 district.

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

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

8 (k) For good cause shown, the board of directors may waive
9 the penalty and interest on a delinquent payment under Subsection
10 (e).

11 SECTION 2. (a) Subsection (k), Section 6.06, Tax Code, as
12 added by this Act, applies to the waiver of penalty and interest on
13 a payment that becomes delinquent under Subsection (e), Section
14 6.06, Tax Code, before, on, or after the effective date of this Act.

15 (b) An appraisal district may refund a payment of penalty
16 and interest that was made by a taxing unit under Subsection (e),
17 Section 6.06, Tax Code, before the effective date of this Act if the
18 board of directors of the appraisal district waives the penalty and
19 interest as provided by Subsection (k), Section 6.06, Tax Code, as
20 added by this Act.

21 SECTION 3. 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
25 Act takes effect September 1, 2007.