

By: Hegar

S.B. No. 948

A BILL TO BE ENTITLED

AN ACT

1
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) Section 6.06(k), Tax Code, as added by this
12 Act, applies to the waiver of penalty and interest on a payment that
13 becomes delinquent under Section 6.06(e), Tax Code, before, on, or
14 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 Section 6.06(e),
17 Tax Code, before the effective date of this Act if the board of
18 directors of the appraisal district waives the penalty and interest
19 as provided by Section 6.06(k), Tax Code, as added by this Act.

20 SECTION 3. This Act takes effect immediately if it receives
21 a vote of two-thirds of all the members elected to each house, as
22 provided by Section 39, Article III, Texas Constitution. If this
23 Act does not receive the vote necessary for immediate effect, this
24 Act takes effect September 1, 2007.