

1-1 By: Hegar S.B. No. 948
1-2 (In the Senate - Filed February 27, 2007; March 7, 2007,
1-3 read first time and referred to Committee on Intergovernmental
1-4 Relations; March 21, 2007, reported favorably by the following
1-5 vote: Yeas 3, Nays 0; March 21, 2007, sent to printer.)

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

1-8 relating to the waiver of penalty and interest on a taxing unit's
1-9 delinquent payment of its allocation of the budget of an appraisal
1-10 district.

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

1-12 SECTION 1. Section 6.06, Tax Code, is amended by adding
1-13 Subsection (k) to read as follows:

1-14 (k) For good cause shown, the board of directors may waive
1-15 the penalty and interest on a delinquent payment under Subsection
1-16 (e).

1-17 SECTION 2. (a) Subsection (k), Section 6.06, Tax Code, as
1-18 added by this Act, applies to the waiver of penalty and interest on
1-19 a payment that becomes delinquent under Subsection (e), Section
1-20 6.06, Tax Code, before, on, or after the effective date of this Act.

1-21 (b) An appraisal district may refund a payment of penalty
1-22 and interest that was made by a taxing unit under Subsection (e),
1-23 Section 6.06, Tax Code, before the effective date of this Act if the
1-24 board of directors of the appraisal district waives the penalty and
1-25 interest as provided by Subsection (k), Section 6.06, Tax Code, as
1-26 added by this Act.

1-27 SECTION 3. 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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