

AN ACT

relating to the authority of the governing body of a taxing unit to waive penalties and interest on a delinquent ad valorem tax.

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

SECTION 1. Subsections (a) and (d), Section 33.011, Tax Code, are amended to read as follows:

(a) The governing body of a taxing unit:

(1) shall waive penalties and may provide for the waiver of interest on a delinquent tax if an act or omission of an officer, employee, or agent of the taxing unit or the appraisal district in which the taxing unit participates caused or resulted in the taxpayer's failure to pay the tax before delinquency and if the tax is paid not later than the 21st day after the date the taxpayer knows or should know of the delinquency; ~~and~~

(2) may waive penalties and provide for the waiver of interest on a delinquent tax if:

(A) the property for which the tax is owed is acquired by a religious organization; and

(B) before the first anniversary of the date the religious organization acquires the property, the organization pays the tax and qualifies the property for an exemption under Section 11.20 as evidenced by the approval of the exemption by the chief appraiser under Section 11.45; and

(3) may waive penalties and provide for the waiver of

1 interest on a delinquent tax if the taxpayer submits evidence  
2 showing that:

3 (A) the taxpayer attempted to pay the tax before  
4 the delinquency date by mail;

5 (B) the taxpayer mailed the tax payment to an  
6 incorrect address that in a prior tax year was the correct address  
7 for payment of the taxpayer's tax;

8 (C) the payment was mailed to the incorrect  
9 address within one year of the date that the former address ceased  
10 to be the correct address for payment of the tax; and

11 (D) the taxpayer paid the tax not later than the  
12 21st day after the date the taxpayer knew or should have known of  
13 the delinquency.

14 (d) A request for a waiver of penalties and interest under  
15 Subsection (a)(1) or (3), (b), or (h) must be made before the 181st  
16 day after the delinquency date. A request for a waiver of penalties  
17 and interest under Subsection (a)(2) must be made before the first  
18 anniversary of the date the religious organization acquires the  
19 property. To be valid, a waiver of penalties or interest under this  
20 section must be requested in writing. If a written request for a  
21 waiver is not timely made, the governing body of a taxing unit may  
22 not waive any penalties or interest under this section.

23 SECTION 2. This Act takes effect immediately if it receives  
24 a vote of two-thirds of all the members elected to each house, as  
25 provided by Section 39, Article III, Texas Constitution. If this  
26 Act does not receive the vote necessary for immediate effect, this  
27 Act takes effect September 1, 2007.

S.B. No. 1063

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

I hereby certify that S.B. No. 1063 passed the Senate on April 24, 2007, by the following vote: Yeas 31, Nays 0.

\_\_\_\_\_  
Secretary of the Senate

I hereby certify that S.B. No. 1063 passed the House on May 17, 2007, by the following vote: Yeas 143, Nays 0, two present not voting.

\_\_\_\_\_  
Chief Clerk of the House

Approved:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Governor