

1-1 By: Williams S.B. No. 1063
1-2 (In the Senate - Filed March 1, 2007; March 14, 2007, read
1-3 first time and referred to Committee on Intergovernmental
1-4 Relations; April 18, 2007, reported favorably by the following
1-5 vote: Yeas 4, Nays 0; April 18, 2007, sent to printer.)

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

1-8 relating to the authority of the governing body of a taxing unit to
1-9 waive penalties and interest on a delinquent ad valorem tax.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Subsections (a) and (d), Section 33.011, Tax
1-12 Code, are amended to read as follows:

1-13 (a) The governing body of a taxing unit:

1-14 (1) shall waive penalties and may provide for the
1-15 waiver of interest on a delinquent tax if an act or omission of an
1-16 officer, employee, or agent of the taxing unit or the appraisal
1-17 district in which the taxing unit participates caused or resulted
1-18 in the taxpayer's failure to pay the tax before delinquency and if
1-19 the tax is paid not later than the 21st day after the date the
1-20 taxpayer knows or should know of the delinquency; ~~and~~

1-21 (2) may waive penalties and provide for the waiver of
1-22 interest on a delinquent tax if:

1-23 (A) the property for which the tax is owed is
1-24 acquired by a religious organization; and

1-25 (B) before the first anniversary of the date the
1-26 religious organization acquires the property, the organization
1-27 pays the tax and qualifies the property for an exemption under
1-28 Section 11.20 as evidenced by the approval of the exemption by the
1-29 chief appraiser under Section 11.45; and

1-30 (3) may waive penalties and provide for the waiver of
1-31 interest on a delinquent tax if the taxpayer submits evidence
1-32 showing that:

1-33 (A) the taxpayer attempted to pay the tax before
1-34 the delinquency date by mail;

1-35 (B) the taxpayer mailed the tax payment to an
1-36 incorrect address that in a prior tax year was the correct address
1-37 for payment of the taxpayer's tax;

1-38 (C) the payment was mailed to the incorrect
1-39 address within one year of the date that the former address ceased
1-40 to be the correct address for payment of the tax; and

1-41 (D) the taxpayer paid the tax not later than the
1-42 21st day after the date the taxpayer knew or should have known of
1-43 the delinquency.

1-44 (d) A request for a waiver of penalties and interest under
1-45 Subsection (a)(1) or (3), (b), or (h) must be made before the 181st
1-46 day after the delinquency date. A request for a waiver of penalties
1-47 and interest under Subsection (a)(2) must be made before the first
1-48 anniversary of the date the religious organization acquires the
1-49 property. To be valid, a waiver of penalties or interest under this
1-50 section must be requested in writing. If a written request for a
1-51 waiver is not timely made, the governing body of a taxing unit may
1-52 not waive any penalties or interest under this section.

1-53 SECTION 2. This Act takes effect immediately if it receives
1-54 a vote of two-thirds of all the members elected to each house, as
1-55 provided by Section 39, Article III, Texas Constitution. If this
1-56 Act does not receive the vote necessary for immediate effect, this
1-57 Act takes effect September 1, 2007.

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