

SENATE AMENDMENTS

2nd Printing

By: Jackson

H.B. No. 1210

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the extension of the deadline for filing an application
3 for a refund of an overpayment or erroneous payment of ad valorem
4 taxes.

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

6 SECTION 1. Section 31.11, Tax Code, is amended by amending
7 Subsection (c) and adding Subsection (c-1) to read as follows:

8 (c) Except as provided by Subsection (c-1), an ~~[An]~~
9 application for a refund must be made within three years after the
10 date of the payment or the taxpayer waives the right to the refund.

11 A taxpayer may apply for a refund by filing:

12 (1) an application on a form prescribed by the
13 comptroller by rule; or

14 (2) a written request that includes information
15 sufficient to enable the auditor for the taxing unit and, if
16 applicable, the governing body of the taxing unit to determine
17 whether the taxpayer is entitled to the refund.

18 (c-1) The governing body of the taxing unit may extend the
19 deadline provided by Subsection (c) for a single period not to
20 exceed two years on a showing of good cause by the taxpayer.

21 SECTION 2. 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

H.B. No. 1210

1 Act takes effect September 1, 2007.

FLOOR AMENDMENT NO. 1

BY: Chris Harris

1 Amend H.B. 1210 in Section 1 of the bill, (Committee
2 printing, page 1, between lines 26 and 27) by inserting the
3 following:

4 (h) This section does not apply to an overpayment
5 caused by a change of exemption status or correction of a tax
6 roll. Such an overpayment is covered by Section 26.15 or 42.43,
7 as applicable."

ADOPTED

MAY 14 2007

Patricia Spaw
Secretary of the Senate

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

May 4, 2007

TO: Honorable Royce West, Chair, Senate Committee on Intergovernmental Relations

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HB1210 by Jackson, Jim (Relating to the extension of the deadline for filing an application for a refund of an overpayment or erroneous payment of ad valorem taxes.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill would amend Section 31.11 of the Tax Code to allow the governing body of a taxing unit to extend the deadline for a taxpayer to apply for a property tax refund upon a showing of good cause.

Current law requires a taxpayer to apply for a property tax refund within three years after the date of payment of the tax.

Because the state is constitutionally prohibited from imposing a state property tax, there would be no direct fiscal impact on the state.

The bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2007.

Local Government Impact

To the extent that governing bodies of local taxing units would allow an extension for taxpayers to apply for property tax refunds beyond two years after the date of payment of the tax, taxable property values and the related ad valorem tax revenue for units of local government would be reduced.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, DB, CT, SD, SJS

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

March 14, 2007

TO: Honorable Fred Hill, Chair, House Committee on Local Government Ways & Means

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HB1210 by Jackson, Jim (Relating to the extension of the deadline for filing an application for a refund of an overpayment or erroneous payment of ad valorem taxes.), **Committee Report 1st House, Substituted**

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LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

March 2, 2007

TO: Honorable Fred Hill, Chair, House Committee on Local Government Ways & Means

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HB1210 by Jackson, Jim (Relating to the extension of the deadline for filing an application for a refund of an overpayment or erroneous payment of ad valorem taxes.), **As Introduced**

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