

SENATE AMENDMENTS

2nd Printing

By: Gattis

H.B. No. 2909

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the authority of the governing body of a taxing unit to
3 elect not to impose or collect taxes on real property erroneously
4 omitted from the appraisal roll or tax roll in a previous year.

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

6 SECTION 1. Section 25.21, Tax Code, is amended by adding
7 Subsection (c) to read as follows:

8 (c) If real property, other than land used as for-profit
9 multifamily housing, was erroneously omitted from the appraisal
10 roll or tax roll for a taxing unit for any of the five preceding tax
11 years, the governing body of the taxing unit, in the manner required
12 by law for official action by the body, may:

13 (1) provide that taxes of the taxing unit not be
14 imposed on the real property for that tax year; or

15 (2) elect not to collect taxes imposed on the real
16 property for that tax year or any penalties or interest due on those
17 taxes.

18 SECTION 2. This Act takes effect immediately if it receives
19 a vote of two-thirds of all the members elected to each house, as
20 provided by Section 39, Article III, Texas Constitution. If this
21 Act does not receive the vote necessary for immediate effect, this
22 Act takes effect on the 91st day after the last day of the
23 legislative session.

ADOPTED

MAY 22 2007

Leta Spaw
Secretary of the Senate

By: GRATIS

H.B. No. 2909

Substitute the following for H.B. No. 2909:

By: McFARLANE

C.S.H.B. No. 2909

A BILL TO BE ENTITLED

AN ACT

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relating to the authority of the governing body of a taxing unit in connection with taxes on real property erroneously omitted from the appraisal roll or tax roll in a previous year.

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

SECTION 1. Section 25.21, Tax Code, is amended by adding Subsection (c) to read as follows:

(c) If real property, other than land used as for-profit multifamily housing, was erroneously omitted from the appraisal roll or tax roll for a taxing unit for any of the five preceding tax years:

(1) the governing body of the taxing unit, in the manner required by law for official action by the body, may postpone the delinquency date, as provided by Section 31.04(a-1), by as many as 36 months; and

(2) that postponed delinquency date is the date on which penalties and interest begin to be incurred on the tax as provided by Section 33.01.

SECTION 2. This Act takes effect immediately if it

1 receives a vote of two-thirds of all the members elected to each
2 house, as provided by Section 39, Article III, Texas
3 Constitution. If this Act does not receive the vote necessary
4 for immediate effect, this Act takes effect on the 91st day
5 after the last day of the legislative session.

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

May 18, 2007

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

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

IN RE: HB2909 by Gattis (Relating to the authority of the governing body of a taxing unit in connection with taxes on real property erroneously omitted from the appraisal roll or tax roll in a previous year.), **Committee Report 2nd House, Substituted**

No fiscal implication to the State is anticipated.

The bill would amend the Tax Code to authorize a governing body of a taxing unit to postpone the delinquency date by as many as 36 months regarding collection of taxes on certain real property that had been erroneously omitted from the appraisal roll or tax roll for a taxing unit for any of the five preceding tax years. Penalties and interest would begin on the postponed date.

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

Local Government Impact

The fiscal impact to units of local government would depend on how many parcels of real property the provisions of the bill would affect and the discretion of the taxing unit regarding postponing the delinquency date.

Source Agencies:

LBB Staff: JOB, DB

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

May 17, 2007

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

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

IN RE: HB2909 by Gattis (Relating to the authority of the governing body of a taxing unit to elect not to impose or collect taxes on real property erroneously omitted from the appraisal roll or tax roll in a previous year.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill would amend the Tax Code to authorize a governing body of a taxing unit to provide that taxes on certain real property that had been erroneously omitted from the appraisal roll or tax roll for a taxing unit for any of the five preceding tax years not be imposed or to elect not to collect taxes imposed for that tax year or any penalties or interest due. The fiscal impact to units of local government would depend on how many such omissions had occurred, how much in taxes and penalties would be involved, and the discretion of the taxing authority.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies:

LBB Staff: JOB, DB

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

April 11, 2007

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

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

IN RE: HB2909 by Gattis (Relating to the authority of the governing body of a taxing unit to elect not to impose or collect taxes on real property erroneously omitted from the appraisal roll or tax roll in a previous year.), **As Introduced**

No fiscal implication to the State is anticipated.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies:

LBB Staff: JOB, CT