

**House Bill 2909**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

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, the governing body of the taxing unit, in the manner required by law for official action by the body, may:

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

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

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

SENATE VERSION

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.

Same as House version.

CONFERENCE