

By: Wentworth

S.B. No. 1632

A BILL TO BE ENTITLED

AN ACT

relating to refunds of overpayments or erroneous payments of ad
valorem taxes.

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

SECTION 1. Section 31.11, Tax Code, is amended by amending
Subsection (g) and adding Subsection (i) to read as follows:

(g) If a taxpayer submits a payment of taxes that exceeds by
\$100 [~~\$5~~] or more the amount of taxes owed for a tax year to a taxing
unit, the collector for the taxing unit, without charge, shall mail
to the taxpayer or the taxpayer's representative a written notice
of the amount of the overpayment accompanied by a refund
application form.

(i) Notwithstanding the other provisions of this section, a
taxpayer is not required to apply to the tax collector of a taxing
unit for a refund of an overpayment or erroneous payment of taxes to
be entitled to receive the refund if the amount of the refund is at
least \$5 but is less than \$100.

SECTION 2. Section 11.438(c), Tax Code, is amended to read
as follows:

(c) If a late application is approved after approval of the
appraisal records for a year for which the exemption is granted, the
chief appraiser shall notify the collector for each taxing unit in
which the property was taxable in that year. The collector shall
deduct from the organization's tax bill the amount of tax imposed on

1 the property for that year and any penalties and interest relating
2 to that tax if the tax and related penalties and interest have not
3 been paid. If the tax and related penalties and interest on the
4 property for a tax year for which an exemption is granted under this
5 section were paid under protest, the organization is eligible [~~may~~
6 ~~apply~~] for a refund of the tax, penalties, and interest paid as
7 provided by Section 31.11. The deadline prescribed by Section
8 31.11(c) for applying for a refund does not apply to a refund under
9 this section.

10 SECTION 3. This Act applies only to ad valorem taxes imposed
11 for a tax year that begins on or after the effective date of this
12 Act.

13 SECTION 4. This Act takes effect January 1, 2010.