

BILL ANALYSIS

H.B. 499
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Under current law, taxes generally become delinquent if they are not paid before February 1 of the year following the year for which the tax was imposed. On July 1, a taxing unit may add to the taxes, as a collection cost, penalty and interest on taxes that remain delinquent on that date if the tax collector gives notice of the impending cost to the taxpayer in May. However, there are exceptions to the February 1 delinquency date in that, under certain special circumstances, some taxes become delinquent too late for the taxpayer to receive the notice in May. A statutory provision was enacted to address these delayed delinquencies to provide an alternate notice procedure. H.B. 499 makes a conforming measure by which the provision governing delinquencies that are subject to a corrected or supplemental tax bill is added to the list of other provisions under which delayed delinquencies occur along with the alternate notice procedure.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 499 amends the Tax Code to include the additional property taxes for which a property owner is billed through a supplemental tax bill, as a result of the property owner's increased tax liability following the final determination of an appeal, and that become delinquent if not paid before the prescribed delinquency date among the delinquent taxes for which the governing body of a taxing unit or appraisal district may impose an additional penalty to defray collection costs if those taxes become delinquent on or after June 1.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2011.