

BILL ANALYSIS

H.B. 2208
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties observe that certain taxpayers are currently required to file an inventory of certain goods with their appraisal districts and are subject to various penalties for failing to do so. The parties contend that these taxpayers are not allowed to protest a penalty for good cause. H.B. 2208 seeks to allow for certain penalties to be waived due to uncontrollable circumstances that might prevent a taxpayer from filing on time.

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. 2208 amends the Tax Code to authorize the chief appraiser of an appraisal district and the collector for a taxing unit to waive penalties relating to the failure to file certain inventory declarations or inventory tax statements only if the following conditions are met: the taxpayer seeking the waiver files a written application for the waiver with the chief appraiser or collector, as applicable, not later than the 30th day after the date the inventory declaration or statement, as applicable, was required to be filed; the taxpayer's failure to file or failure to timely file the declaration or statement was a result of a natural disaster that made it effectively impossible to comply with the filing requirement or an event beyond the control of the taxpayer that destroyed the taxpayer's property or records; and the taxpayer is otherwise in compliance with statutory provisions relating to property tax appraisal methods and procedures.

EFFECTIVE DATE

September 1, 2011.