

By: Rodriguez

H.B. No. 499

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the additional penalty for collection costs for certain
3 delinquent ad valorem taxes.

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

5 SECTION 1. Section 33.08(b), Tax Code, is amended to read as
6 follows:

7 (b) The governing body of the taxing unit or appraisal
8 district, in the manner required by law for official action, may
9 provide that taxes that become delinquent on or after June 1 under
10 Section 26.07(f), 26.15(e), 31.03, 31.031, 31.032, [~~or~~] 31.04, or
11 42.42 incur an additional penalty to defray costs of collection.
12 The amount of the penalty may not exceed the amount of the
13 compensation specified in the applicable contract with an attorney
14 under Section 6.30 to be paid in connection with the collection of
15 the delinquent taxes.

16 SECTION 2. The change in law made by this Act applies only
17 to additional penalties on taxes that become delinquent on or after
18 the effective date of this Act. Additional penalties on taxes that
19 become delinquent before the effective date of this Act are
20 governed by the law in effect when the taxes become delinquent, and
21 the former law is continued in effect for that purpose.

22 SECTION 3. This Act takes effect immediately if it receives
23 a vote of two-thirds of all the members elected to each house, as
24 provided by Section 39, Article III, Texas Constitution. If this

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1 Act does not receive the vote necessary for immediate effect, this

2 Act takes effect September 1, 2011.