

1-1 By: Rodriguez (Senate Sponsor - Watson) H.B. No. 499
1-2 (In the Senate - Received from the House April 20, 2011;
1-3 April 26, 2011, read first time and referred to Committee on
1-4 Intergovernmental Relations; May 19, 2011, reported favorably by
1-5 the following vote: Yeas 5, Nays 0; May 19, 2011, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to the additional penalty for collection costs for certain
1-9 delinquent ad valorem taxes.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Section 33.08(b), Tax Code, is amended to read as
1-12 follows:

1-13 (b) The governing body of the taxing unit or appraisal
1-14 district, in the manner required by law for official action, may
1-15 provide that taxes that become delinquent on or after June 1 under
1-16 Section 26.07(f), 26.15(e), 31.03, 31.031, 31.032, [~~or~~] 31.04, or
1-17 42.42 incur an additional penalty to defray costs of collection.
1-18 The amount of the penalty may not exceed the amount of the
1-19 compensation specified in the applicable contract with an attorney
1-20 under Section 6.30 to be paid in connection with the collection of
1-21 the delinquent taxes.

1-22 SECTION 2. The change in law made by this Act applies only
1-23 to additional penalties on taxes that become delinquent on or after
1-24 the effective date of this Act. Additional penalties on taxes that
1-25 become delinquent before the effective date of this Act are
1-26 governed by the law in effect when the taxes become delinquent, and
1-27 the former law is continued in effect for that purpose.

1-28 SECTION 3. This Act takes effect immediately if it receives
1-29 a vote of two-thirds of all the members elected to each house, as
1-30 provided by Section 39, Article III, Texas Constitution. If this
1-31 Act does not receive the vote necessary for immediate effect, this
1-32 Act takes effect September 1, 2011.

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