

By: Lucio

S.B. No. 1385

A BILL TO BE ENTITLED

AN ACT

relating to the authority of the chief appraiser of an appraisal district or the collector for a taxing unit to waive penalties for failing to file certain documents.

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

SECTION 1. Subchapter B, Chapter 23, Tax Code, is amended by adding Section 23.129 to read as follows:

Sec. 23.129. WAIVER OF CERTAIN PENALTIES. (a) Subject to Subsection (b):

(1) a chief appraiser may waive a penalty imposed by Section 23.121(k), 23.1241(j), or 23.127(k); and

(2) a collector may waive a penalty imposed by Section 23.122(n), 23.1242(m), or 23.128(m).

(b) A chief appraiser or collector may waive a penalty under Subsection (a) only if:

(1) 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 declaration or statement, as applicable, was required to be filed;

(2) the taxpayer's failure to file or failure to timely file the declaration or statement was a result of:

(A) a natural disaster that made it effectively impossible for the taxpayer to comply with the filing requirement;

or

1                    (B) an event beyond the control of the taxpayer  
2 that destroyed the taxpayer's property or records; and  
3                    (3) the taxpayer is otherwise in compliance with this  
4 chapter.

5                    SECTION 2. This Act takes effect September 1, 2011.