

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**

**April 10, 2011**

**TO:** Honorable Harvey Hilderbran, Chair, House Committee on Ways & Means

**FROM:** John S O'Brien, Director, Legislative Budget Board

**IN RE: HB2208** by Oliveira (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.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would add new Section 23.129 to the Tax Code to authorize a chief appraiser to waive penalties for failing to file or timely file a declaration of inventory of motor vehicles, dealer's heavy equipment, or retail manufactured housing. The bill also would allow a collector to waive penalties for failing to file or timely file tax statements for the prepayment of the taxes on this inventory. These penalties could only be waived if the failure to file or timely file was because of a natural disaster or an event beyond the control of the taxpayer that destroyed the taxpayer's property or records. The taxpayer seeking the waiver would have to file a written application with the chief appraiser or collector, as applicable, not later than the 30th day after the date the paperwork was required to be filed. In addition, a penalty could only be waived if the taxpayer is otherwise in compliance with Chapter 23.

The bill would authorize the waiving of penalties for the failure to file or failure to timely file a statement or declaration form of certain inventory for property tax purposes. The waiving of penalties would result in an indeterminable loss to units of local governments, but would not have a state fiscal impact because these penalties are not included in the school funding formula.

The bill would take effect September 1, 2011.

**Local Government Impact**

The bill would authorize the waiving of penalties for the failure to file or failure to timely file a statement or declaration form of certain inventory for property tax purposes. The waiving of penalties would result in an indeterminable loss to units of local governments

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JOB, KK, SD, SJS