

House Bill 2169
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

SECTION 1. Section 31.05, Tax Code, is amended by adding Subsection (d) to read as follows:

(d) The governing body of a taxing unit may rescind a discount adopted by the governing body in the manner required by law for official action by the body. The rescission of a discount takes effect beginning in the year in which the discount is rescinded, except that the rescission takes effect beginning in the following year if the discount is rescinded after September 1.

SECTION 2. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2011.

SENATE VERSION (IE)

SECTION 1. Section 31.05, Tax Code, is amended by adding Subsection (d) to read as follows:

(d) The governing body of a taxing unit may rescind a discount adopted by the governing body in the manner required by law for official action by the body. The rescission of a discount takes effect in the tax year following the year in which the discount is rescinded. [FA1(1),(2)]

SECTION 2. Same as House version.

CONFERENCE