

Amend CSHB 1913 (house committee printing) as follows:

(1) On page 1, line 6, strike "Subsection (i)" and substitute "Subsections (i) and (j)".

(2) On page 1, line 8, strike "Subsection (a)(1) or (3), (b), or (h)" and substitute "Subsection (a)(1) or (3), (b), [~~or~~] (h), or (j)".

(3) On page 2, between lines 11 and 12, insert the following:

(j) The governing body of a taxing unit may waive penalties and interest on a delinquent tax if the taxpayer submits evidence sufficient to show that the taxpayer delivered payment for the tax before the delinquency date to:

(1) the United States Postal Service for delivery by mail, but an act or omission of the postal service resulted in the taxpayer's payment being postmarked after the delinquency date; or

(2) a private delivery service for delivery, but an act or omission of the private carrier resulted in the taxpayer's payment being received by the taxing unit after the delinquency date.