

By: Riddle

H.B. No. 943

A BILL TO BE ENTITLED

AN ACT

relating to the waiver of penalties and interest on a delinquent ad valorem tax on property owned by an individual diagnosed with certain forms of dementia.

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

SECTION 1. Section 33.011, Tax Code, is amended by amending Subsection (d) and adding Subsection (i) to read as follows:

(d) A request for a waiver of penalties and interest under Subsection (a)(1) or (3), (b), or (h) must be made before the 181st day after the delinquency date. A request for a waiver of penalties and interest under Subsection (a)(2) must be made before the first anniversary of the date the religious organization acquires the property. A request for a waiver of penalties and interest under Subsection (i) must be made before the second anniversary of the date the tax became delinquent. To be valid, a waiver of penalties or interest under this section must be requested in writing. If a written request for a waiver is not timely made, the governing body of a taxing unit may not waive any penalties or interest under this section.

(i) In this subsection, "guardian," "durable power of attorney," and "personal representative" have the meanings assigned those terms by Sections 1002.012, 751.002, and 22.031, Estates Code, respectively. The governing body of a taxing unit shall waive penalties and interest on a delinquent tax if the

1 taxpayer, the guardian of the taxpayer, an attorney in fact or agent
2 of the taxpayer under a durable power of attorney, or the personal
3 representative of the taxpayer's estate:

4 (1) submits evidence showing that:

5 (A) a licensed physician has diagnosed the
6 taxpayer with Alzheimer's disease or vascular dementia before the
7 date the tax became delinquent; and

8 (B) the tax was paid not later than the second
9 anniversary of the date the tax became delinquent; and

10 (2) certifies that the disease or dementia caused or
11 resulted in the taxpayer's failure to pay the tax before
12 delinquency.

13 SECTION 2. This Act applies only to penalties and interest
14 on an ad valorem tax that becomes delinquent on or after the
15 effective date of this Act.

16 SECTION 3. This Act takes effect January 1, 2014.