

By: Zedler

H.B. No. 2343

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the waiver of penalties and interest on taxes unpaid due  
3 to an act or omission of an agent of a governmental entity.

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

5 SECTION 1. Sections 33.011(a) and (d), Tax Code, are  
6 amended to read as follows:

7 (a) The governing body of a taxing unit:

8 (1) shall waive penalties and ~~[may provide for the~~  
9 ~~waiver of]~~ interest on a delinquent tax if an act or omission of an  
10 officer, employee, or agent of a [the] taxing unit, [or the]  
11 appraisal district, or other political subdivision or governmental  
12 entity ~~[in which the taxing unit participates]~~ caused or resulted  
13 in the taxpayer's failure to pay the tax before delinquency and if  
14 the tax is paid not later than the 21st day after the date the  
15 taxpayer knows or should know of the delinquency;

16 (2) may waive penalties and provide for the waiver of  
17 interest on a delinquent tax if:

18 (A) the property for which the tax is owed is  
19 acquired by a religious organization; and

20 (B) before the first anniversary of the date the  
21 religious organization acquires the property, the organization  
22 pays the tax and qualifies the property for an exemption under  
23 Section 11.20 as evidenced by the approval of the exemption by the  
24 chief appraiser under Section 11.45; and

1           (3) may waive penalties and provide for the waiver of  
2 interest on a delinquent tax if the taxpayer submits evidence  
3 showing that:

4           (A) the taxpayer attempted to pay the tax before  
5 the delinquency date by mail;

6           (B) the taxpayer mailed the tax payment to an  
7 incorrect address that in a prior tax year was the correct address  
8 for payment of the taxpayer's tax;

9           (C) the payment was mailed to the incorrect  
10 address within one year of the date that the former address ceased  
11 to be the correct address for payment of the tax; and

12           (D) the taxpayer paid the tax not later than the  
13 21st day after the date the taxpayer knew or should have known of  
14 the delinquency.

15           (d) A request for a waiver of penalties and interest under  
16 Subsection (a)(3) [~~(a)(1) or (3)~~], (b), or (h) must be made before  
17 the 181st day after the delinquency date. A request for a waiver of  
18 penalties and interest under Subsection (a)(2) must be made before  
19 the first anniversary of the date the religious organization  
20 acquires the property. To be valid, a waiver of penalties or  
21 interest under this section must be requested in writing. If a  
22 written request for a waiver is not timely made, the governing body  
23 of a taxing unit may not waive any penalties or interest under this  
24 section.

25           SECTION 2. The change in law made by this Act applies only  
26 to a penalty incurred or interest accrued on or after the effective  
27 date of this Act. A penalty incurred or interest accrued before the

1 effective date of this Act is governed by the law in effect on the  
2 date the penalty was incurred or the interest was accrued, and that  
3 law is continued in effect for that purpose.

4 SECTION 3. This Act takes effect immediately if it receives  
5 a vote of two-thirds of all the members elected to each house, as  
6 provided by Section 39, Article III, Texas Constitution. If this  
7 Act does not receive the vote necessary for immediate effect, this  
8 Act takes effect September 1, 2013.