

By: Craddick

H.B. No. 4293

A BILL TO BE ENTITLED

AN ACT

relating to the authority of the governing body of a taxing unit to waive penalties and interest on a delinquent ad valorem tax if the delinquency was not intentional or the result of conscious indifference.

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 (k) to read as follows:

(d) A request for a waiver of penalties and interest under Subsection (a)(1) or (3), (b), (h), ~~or~~ (j), or (k) 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 181st day after the date the property owner making the request receives notice of the delinquent tax that satisfies the requirements of Section 33.04(c). 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.

(k) The governing body of a taxing unit may waive penalties and interest on a delinquent tax if the taxpayer submits evidence

1 showing that the delinquency was not intentional or the result of
2 conscious indifference.

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

6 SECTION 3. This Act takes effect January 1, 2018.