|  |
| --- |
| BILL ANALYSIS |

|  |
| --- |
| H.B. 1885 |
| By: Bonnen, Greg |
| Ways & Means |
| Committee Report (Unamended) |

|  |
| --- |
| **BACKGROUND AND PURPOSE** Concerns have been raised over situations in which taxpayers are made liable for penalties and interest on a property tax that becomes delinquent as a result of an error by a mortgagee. H.B. 1885 seeks to address these concerns and provide a waiver of those penalties and fees under certain circumstances. |
| **CRIMINAL JUSTICE IMPACT**It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision. |
| **RULEMAKING AUTHORITY** It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution. |
| **ANALYSIS** H.B. 1885 amends the Tax Code to authorize the governing body of a taxing unit to waive penalties and interest on a delinquent property tax if the following conditions are met:* the property for which the tax is owed is subject to a mortgage that does not require the property's owner to fund an escrow account for the payment of the taxes on the property;
* the tax bill was mailed or delivered by electronic means to the property's mortgagee, who failed to mail a copy of the bill to the property owner; and
* the taxpayer paid the tax not later than the 21st day after the date the taxpayer knew or should have known of the delinquency.

The bill requires a request for such a waiver to be made before the 181st day after the delinquency date.  |
| **EFFECTIVE DATE** January 1, 2020. |