86R12400 SMT-D

By:  Lucio S.B. No. 1703

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 the delinquent ad valorem taxes of certain federal employees if the delinquency is the result of a federal government shutdown.

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 showing that at any time during the period beginning on the date of receipt of the tax bill and ending on the delinquency date, the taxpayer was a federal employee who was:

(1)  considered nonessential or otherwise furloughed during a federal government shutdown; or

(2)  working without pay during a federal government shutdown as a result of being considered essential or otherwise excepted from a furlough.

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

SECTION 3.  This Act takes effect January 1, 2020.