

1-1 By: Bonnen of Galveston, Guillen H.B. No. 1885  
 1-2 (Senate Sponsor - Zaffirini)  
 1-3 (In the Senate - Received from the House May 13, 2019;  
 1-4 May 14, 2019, read first time and referred to Committee on Property  
 1-5 Tax; May 21, 2019, reported favorably by the following vote:  
 1-6 Yeas 5, Nays 0; May 21, 2019, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8 Bettencourt	X			
1-9 Paxton	X			
1-10 Creighton	X			
1-11 Hancock	X			
1-12 Hinojosa	X			

1-14 A BILL TO BE ENTITLED  
 1-15 AN ACT

1-16 relating to the waiver of penalties and interest if an error by a  
 1-17 mortgagee results in failure to pay an ad valorem tax.

1-18 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-19 SECTION 1. Section 33.011, Tax Code, is amended by amending  
 1-20 Subsection (d) and adding Subsection (k) to read as follows:

1-21 (d) A request for a waiver of penalties and interest under  
 1-22 Subsection (a)(1) or (3), (b), (h), ~~(j)~~, or (k) must be made  
 1-23 before the 181st day after the delinquency date. A request for a  
 1-24 waiver of penalties and interest under Subsection (a)(2) must be  
 1-25 made before the first anniversary of the date the religious  
 1-26 organization acquires the property. A request for a waiver of  
 1-27 penalties and interest under Subsection (i) must be made before the  
 1-28 181st day after the date the property owner making the request  
 1-29 receives notice of the delinquent tax that satisfies the  
 1-30 requirements of Section 33.04(c). To be valid, a waiver of  
 1-31 penalties or interest under this section must be requested in  
 1-32 writing. If a written request for a waiver is not timely made, the  
 1-33 governing body of a taxing unit may not waive any penalties or  
 1-34 interest under this section.

1-35 (k) The governing body of a taxing unit may waive penalties  
 1-36 and interest on a delinquent tax if:

1-37 (1) the property for which the tax is owed is subject  
 1-38 to a mortgage that does not require the owner of the property to  
 1-39 fund an escrow account for the payment of the taxes on the property;

1-40 (2) the tax bill was mailed or delivered by electronic  
 1-41 means to the mortgagee of the property, but the mortgagee failed to  
 1-42 mail a copy of the bill to the owner of the property as required by  
 1-43 Section 31.01(j); and

1-44 (3) the taxpayer paid the tax not later than the 21st  
 1-45 day after the date the taxpayer knew or should have known of the  
 1-46 delinquency.

1-47 SECTION 2. The change in law made by this Act applies only  
 1-48 to penalties and interest on an ad valorem tax that becomes  
 1-49 delinquent on or after the effective date of this Act.

1-50 SECTION 3. This Act takes effect January 1, 2020.

1-51 \* \* \* \* \*