87R3375 DRS-D

By:  Herrero H.B. No. 3945

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 delinquent ad valorem taxes imposed on property located in a disaster area.

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 (l) to read as follows:

(d)  A request for a waiver of penalties and interest under Subsection (a)(1) or (3), (b), (h), (j), [~~or~~] (k), or (l) 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.

(l)  The governing body of a taxing unit may waive penalties and interest on a delinquent tax if at any time during the tax year for which the taxes were imposed the property for which the tax is owed was located in an area declared by the governor to be a disaster area following a disaster.

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, 2022.