

By: Herrero

H.B. No. 3945

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the authority of the governing body of a taxing unit to
3 waive penalties and interest on delinquent ad valorem taxes imposed
4 on property located in a disaster area.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 33.011, Tax Code, is amended by amending
7 Subsection (d) and adding Subsection (l) to read as follows:

8 (d) A request for a waiver of penalties and interest under
9 Subsection (a)(1) or (3), (b), (h), (j), [~~ex~~] (k), or (l) must be
10 made before the 181st day after the delinquency date. A request for
11 a waiver of penalties and interest under Subsection (a)(2) must be
12 made before the first anniversary of the date the religious
13 organization acquires the property. A request for a waiver of
14 penalties and interest under Subsection (i) must be made before the
15 181st day after the date the property owner making the request
16 receives notice of the delinquent tax that satisfies the
17 requirements of Section 33.04(c). To be valid, a waiver of
18 penalties or interest under this section must be requested in
19 writing. If a written request for a waiver is not timely made, the
20 governing body of a taxing unit may not waive any penalties or
21 interest under this section.

22 (l) The governing body of a taxing unit may waive penalties
23 and interest on a delinquent tax if at any time during the tax year
24 for which the taxes were imposed the property for which the tax is

1 owed was located in an area declared by the governor to be a
2 disaster area following a disaster.

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, 2022.