By:  Jones of Harris H.B. No. 4604

A BILL TO BE ENTITLED

AN ACT

relating to the waiver of penalties and interest on delinquent ad valorem taxes on the property of an individual who dies.

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) 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). A request for a waiver of penalties and interest under Subsection (l) must be made before the 181st day after the date a person inherits the property subject to the request or is appointed personal representative of the estate that includes the property. 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)  This subsection applies only to a delinquent tax on property that a person inherits on or after the most recent delinquency date applicable to the property and before the following delinquency date, or for which a person is appointed personal representative of the estate that includes the property during that period. The governing body of a taxing unit shall on request waive penalties and interest on a delinquent tax until the fifth anniversary of the date a person inherits the property subject to the tax or is appointed personal representative of the estate that includes the property, as applicable. The governing body of a taxing unit may on request of the personal representative waive penalties and interest on the property following the fifth anniversary if the estate is not settled by that anniversary.

SECTION 2.  This Act applies only to penalties and interest on a delinquent ad valorem tax on property that a person inherits through intestacy, or for which a person is appointed personal representative of the estate that includes the property, on or after the effective date of this Act.

SECTION 3.  This Act takes effect September 1, 2023.