

By: Jones of Harris

H.B. No. 4604

A BILL TO BE ENTITLED

1 AN ACT

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

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

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

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

24 (l) This subsection applies only to a delinquent tax on

1 property that a person inherits on or after the most recent
2 delinquency date applicable to the property and before the
3 following delinquency date, or for which a person is appointed
4 personal representative of the estate that includes the property
5 during that period. The governing body of a taxing unit shall on
6 request waive penalties and interest on a delinquent tax until the
7 fifth anniversary of the date a person inherits the property
8 subject to the tax or is appointed personal representative of the
9 estate that includes the property, as applicable. The governing
10 body of a taxing unit may on request of the personal representative
11 wave penalties and interest on the property following the fifth
12 anniversary if the estate is not settled by that anniversary.

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

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