(b) The ballot for an election to increase the rate of the tax shall be printed to permit voting for or against the proposition: "The increase of the hotel occupancy tax for the purpose of financing __________ (insert description of venue project) to a maximum rate of _________ percent (insert new maximum applicable rate). If approved, the maximum hotel occupancy tax rate imposed from all sources in ______ (insert name of municipality or county) would be _________ (insert the maximum combined hotel occupancy tax rate that would be imposed from all sources at any location in the municipality or county, as applicable, if the rate proposed in the ballot proposition is adopted) of the price paid for a room in a hotel."

SECTION 5. Section 335.054, Local Government Code, is amended by adding Subsection (d-1) to read as follows:

(d-1) If the proposition is authorizing the imposition of a hotel occupancy tax, the ballot must include the following language: "If approved, the maximum hotel occupancy tax rate imposed from all sources in ______ (insert name of district) would be _______ (insert the maximum combined hotel occupancy tax rate that would be imposed from all sources at any location in the district if the rate proposed in the ballot proposition is adopted) of the price paid for a room in a hotel."

SECTION 6. (a) The change in law made by this Act to Section 334.001, Local Government Code, applies only to a venue project authorized on or after the effective date of this Act. A venue project authorized before the effective date of this Act is governed by the law in effect when the venue project was authorized, and the former law is continued in effect for that purpose.

(b) The changes in law made by this Act to Sections 334.024, 334.254(b), 334.255, and 335.054, Local Government Code, apply only to an election held on or after the effective date of this Act. An election held before the effective date of this Act is governed by the law in effect when the election was held, and the former law is continued in effect for that purpose.

(c) Section 334.254(d), Local Government Code, as added by this Act, does not apply to a hotel occupancy tax proposed and authorized by an election held before the effective date of this Act. A hotel occupancy tax proposed and authorized by an election held before the effective date of this Act is governed by the law in effect when the election was held, and the former law is continued in effect for that purpose.

SECTION 7. This Act takes effect September 1, 2013.

Passed by the House on May 7, 2013: Yeas 135, Nays 0, 2 present, not voting; passed by the Senate on May 22, 2013: Yeas 31, Nays 0.

Approved June 14, 2013.

Effective September 1, 2013.

CHAPTER 967

H.B. No. 1913

AN ACT

relating to the waiver of penalties and interest on certain delinquent ad valorem taxes.

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 Subsections (i) and (j) to read as follows:

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

(i) The governing body of a taxing unit may waive penalties and interest on a delinquent tax that relates to a date preceding the date on which the property owner acquired the property if:

(1) the property owner or another person liable for the tax pays the tax not later than the 181st day after the date the property owner receives notice of the delinquent tax that satisfies the requirements of Section 33.04(b); and

(2) the delinquency is the result of taxes imposed on:

(A) omitted property entered in the appraisal records as provided by Section 25.21;

(B) erroneously exempted property or appraised value added to the appraisal roll as provided by Section 11.43(i); or

(C) property added to the appraisal roll under a different account number or parcel when the property was owned by a prior owner.

(j) The governing body of a taxing unit may waive penalties and interest on a delinquent tax if the taxpayer submits evidence sufficient to show that the taxpayer delivered payment for the tax before the delinquency date to:

(1) the United States Postal Service for delivery by mail, but an act or omission of the postal service resulted in the taxpayer's payment being postmarked after the delinquency date; or

(2) a private delivery service for delivery, but an act or omission of the private carrier resulted in the taxpayer's payment being received by the taxing unit after the delinquency date.

SECTION 2. Section 33.04, Tax Code, is amended to read as follows:

Sec. 33.04. NOTICE OF DELINQUENCY. (a) At least once each year the collector for a taxing unit shall deliver a notice of delinquency to each person whose name appears on the current delinquent tax roll. However, the notice need not be delivered if:

(1) a bill for the tax was not mailed under Section 31.01(f); or

(2) the collector does not know and by exercising reasonable diligence cannot determine the delinquent taxpayer's name and address.

(b) If the delinquency is the result of taxes imposed on property described by Section 33.011(i), the first page of the notice must include, in 14-point boldfaced type or 14-point uppercase letters, a statement that reads substantially as follows: "THE TAXES ON THIS PROPERTY ARE DELINQUENT. THE PROPERTY IS SUBJECT TO A LIEN FOR THE DELINQUENT TAXES. IF THE DELINQUENT TAXES ARE NOT PAID, THE LIEH MAY BE FORECLOSED ON."

SECTION 3. This Act takes effect September 1, 2013.

Passed by the House on May 6, 2013: Yeas 142, Nays 3, 1 present, not voting; passed by the Senate on May 22, 2013: Yeas 31, Nays 0.

Approved June 14, 2013.

Effective September 1, 2013.

CHAPTER 968

H.B. No. 1951

AN ACT

relating to the licensing and regulation of telecommunicators; providing a criminal penalty.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Section 1701.151, Occupations Code, is amended to read as follows: