

BILL ANALYSIS

Senate Research Center
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H.B. 499
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Intergovernmental Relations
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Under current law, taxes generally become delinquent if they are not paid before February 1 of the year following the year for which the tax was imposed. On July 1, a taxing unit may add to the taxes, as a collection cost, penalty and interest on taxes that remain delinquent on that date if the tax collector gives your notice of the impending cost to taxpayer in May. However, there are exceptions to the February 1 delinquency date in that, under certain special circumstances, some taxes become delinquent too late for the taxpayer to receive the notice in May. A statutory provision was enacted to address these delayed delinquencies to provide an alternate notice procedure. H.B. 499 adds the provision governing delinquencies that are subject to a corrected or supplemental tax bill to the list of other provisions under which delayed delinquencies occur.

H.B. 499 amends current law relating to the additional penalty for collection costs for certain delinquent ad valorem taxes.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 33.08(b), Tax Code, to authorize the governing body of the taxing unit or appraisal district, in the manner required by law for official action, to provide that taxes that become delinquent on or after June 1 under Section 26.07(f) (relating to requiring the tax assessor to prepare and mail corrected tax bills), 26.15(e) (relating to requiring the tax assessor to prepare and mail a supplemental tax bill in the manner provided by Chapter 31 of this code for tax bills generally), 31.03 (Split Payment of Taxes), 31.031 (Installment Payments of Certain Homestead Taxes), 31.032 (Installment Payments of Taxes on Property In Disaster Area), 31.04 (Postponement of Delinquency Date), or 42.42 (Corrected and Supplemental Tax Bills) incur an additional penalty to defray costs of collection.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: upon passage or September 1, 2011.