

**SUBJECT:** Additional penalty for collection costs for certain delinquent taxes.

**COMMITTEE:** Ways and Means — favorable, without amendment

**VOTE:** 11 ayes — Hilderbran, Otto, Christian, Elkins, Gonzalez, Lyne, Martinez  
Fischer, Murphy, Ritter, Villarreal, Woolley

0 nays

**WITNESSES:** For — *(Registered, but did not testify):* Dwane Force, Linebarger Goggan  
Blair & Sampson, LLP; Bill Longley, Texas Municipal League; Luanne  
Caraway.

Against — None

**BACKGROUND:** Under Tax Code, sec. 33.08, the governing body of a taxing unit or  
appraisal district may provide additional penalties for certain delinquent  
taxes due on or after June 1 to defray the costs of collection.

**DIGEST:** HB 499 would amend Tax Code, sec. 33.08, to include corrected and  
supplemental tax bills to the types of delinquent taxes that could incur an  
additional penalty to defray the costs of collection.

The bill would take immediate effect if it finally passed by a two-thirds  
record vote of the membership of each house. Otherwise, it would take  
effect September 1, 2011.

**SUPPORTERS  
SAY:** HB 499 would recover costs for local governments who pay for the costs  
of collection for corrected or supplemental tax bills that are delinquent.  
There should be uniform treatment of all taxpayers who are delinquent,  
and HB 499 simply would ensure that taxpayers who have not paid  
corrected or supplemental tax bills would incur the same penalty as other  
types of delinquent taxpayers.

**OPPONENTS  
SAY:** No apparent opposition.