

BILL ANALYSIS

Senate Research Center
76R5620 SMH-D

S.B. 446
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Intergovernmental Relations
2/19/1999
As Filed

DIGEST

Currently, Texas law allows taxpayers to apply for a refund of overpaid taxes within three years after the date of payment. There are no specific application procedures or set of instructions prescribed by the state for the tax refund. This bill establishes procedures for applying for the refund of overpaid taxes, which would be available to all taxpayers upon request.

PURPOSE

As proposed, S.B. 446 establishes procedures governing certain ad valorem tax refunds.

RULEMAKING AUTHORITY

Rulemaking authority is granted to the comptroller in SECTION 1 (Section 31.11(c)(1), Tax Code) of this bill.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 31.11, Tax Code, by amending Subsection (c) and by adding Subsections (d), (e), and (f), to authorize a taxpayer to apply for a tax refund by filing certain forms. Requires the collector for a taxing unit to provide a copy of the refund application without charge to a taxpayer or a taxpayer's representative. Sets forth information required to be included in the refund application. Establishes that this subsection applies only to a refund that is required to be approved by the governing body of a taxing unit. Establishes that the presiding officer of the governing body of the taxing unit is not required to sign certain documents. Requires the collector for the taxing unit to indicate on the application whether the governing body approved or disapproved the refund and the date of the approval or disapproval.

SECTION 2. Effective date: September 1, 1999.
Makes application of this Act prospective.

SECTION 3. Emergency clause.