

## **BILL ANALYSIS**

Senate Research Center  
77R4904 SMH-D

S.B. 1736  
By: Cain  
Intergovernmental Relations  
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As Filed

### **DIGEST AND PURPOSE**

Current statute requires a taxing unit to waive penalties on a delinquent tax bill that is delinquent because of the taxing unit's mistake. The taxing unit is authorized but not required to waive the interest in such a situation. As proposed, S.B. 1736 requires the taxing unit to waive the interest and allows the delinquent tax to be paid over three years instead of 21 days.

### **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 33.011(a), Tax Code, to require the governing body of a taxing unit to waive penalties and interest on a delinquent tax if an act or omission of an officer, employee, or agent of the taxing unit or the appraisal district in which the taxing unit participates caused or resulted in the taxpayer's failure to pay the tax timely and if the tax is paid not later than the third anniversary of the date, rather than within 21 days after, the taxpayer knows or should know of the delinquency.

SECTION 2. Effective date: September 1, 2001.