

## **BILL ANALYSIS**

Senate Research Center  
78R6751 JD-F

H.B. 2148  
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Intergovernmental Relations  
5/20/2003  
Engrossed

### **DIGEST AND PURPOSE**

Currently, Section 31.073, Tax Code, addresses notations made on checks tendered in payment of current taxes. However, tax offices also receive checks in payment of delinquent taxes that contain notations which purport to limit or reduce the amount of taxes, interest, and penalties owed. H.B. 2148 creates a new section under the Tax Code to make such notation in payment of delinquent taxes, interest, and penalties void.

### **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 Subchapter A, Chapter 33, Tax Code, by adding Section 33.10, as follows:

Sec. 33.10. RESTRICTED OR CONDITIONAL PAYMENTS OF DELINQUENT TAXES, PENALTIES, AND INTEREST PROHIBITED. Provides that unless the restriction or condition is authorized by this title, a restriction or condition placed on a check in payment of delinquent taxes by the maker that purports to limit the amount of delinquent taxes owed to an amount less than that stated in the applicable delinquent tax roll, or a restriction or condition placed on a check in payment of penalties and interest on delinquent taxes by the maker that purports to limit the amount of the penalties and interest to an amount less than the amount of penalties and interest accrued on the delinquent taxes, is void.

SECTION 2. Effective date: upon passage or September 1, 2003.