

BILL ANALYSIS

Senate Research Center
79R6921 JD-F

H.B. 1398
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Finance
5/14/2005
Engrossed

AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

H.B. 1398 requires the governing body of a taxing unit to waive penalties and interest on a delinquent tax if the delinquency is the result of an act of omission by an officer, employee, or agent of the taxing unit or the appraisal district. Penalties and interest will be waived only in cases in which the tax is paid within 31 days of notice to the taxpayer.

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 before delinquency and if the tax is paid not later than the 31st, rather than the 21st, day after the date the taxpayer knows or should know of the delinquency.

SECTION 2. Provides that this Act applies only to taxes imposed in a tax year that begins on or after January 1, 2006.

SECTION 3. Effective date: January 1, 2006.