

BILL ANALYSIS

Senate Research Center
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H.B. 1210
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Intergovernmental Relations
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

There are times when a person may overpay the person's property taxes and remain unaware of such overpayment until the refinancing of the person's home loan. However, under current law, there is no provision in place to allow a property tax refund to be granted if a taxpayer applies for the refund after the customary three-year application deadline has elapsed.

H.B. 1210 authorizes the applicable governing body of the taxing unit to provide for a property tax refund deadline extension.

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 31.11, Tax Code, by amending Subsection (c) and adding Subsection (c-1), as follows:

(c) Requires an application for a refund to be made in a certain period of time, except as provided by Subsection (c-1)

(c-1) Authorizes the governing body of the taxing unit to extend the deadline provided by Subsection (c) for a single period not to exceed two years on a showing of good cause by the taxpayer.

SECTION 2. Effective date: upon passage or September 1, 2007.