

AN ACT

relating to a refund of an overpayment or erroneous payment of ad valorem taxes.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 31.11, Tax Code, is amended by amending Subsection (c) and adding Subsections (c-1) and (h) to read as follows:

(c) Except as provided by Subsection (c-1), an ~~An~~ application for a refund must be made within three years after the date of the payment or the taxpayer waives the right to the refund.

A taxpayer may apply for a refund by filing:

(1) an application on a form prescribed by the comptroller by rule; or

(2) a written request that includes information sufficient to enable the auditor for the taxing unit and, if applicable, the governing body of the taxing unit to determine whether the taxpayer is entitled to the refund.

(c-1) The governing body of the taxing unit may 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.

(h) This section does not apply to an overpayment caused by a change of exemption status or correction of a tax roll. Such an overpayment is covered by Section 26.15 or 42.43, as applicable.

SECTION 2. This Act takes effect immediately if it receives

H.B. No. 1210

1 a vote of two-thirds of all the members elected to each house, as
2 provided by Section 39, Article III, Texas Constitution. If this
3 Act does not receive the vote necessary for immediate effect, this
4 Act takes effect September 1, 2007.

David Newkirk

President of the Senate

Jim Caddick

Speaker of the House

I certify that H.B. No. 1210 was passed by the House on March 28, 2007, by the following vote: Yeas 145, Nays 0, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 1210 on May 16, 2007, by the following vote: Yeas 145, Nays 0, 2 present, not voting.

Robert Haney
Chief Clerk of the House

I certify that H.B. No. 1210 was passed by the Senate, with amendments, on May 14, 2007, by the following vote: Yeas 31, Nays 0.

Aatsy Spaw
Secretary of the Senate

APPROVED: 15 JUN 07

Date

RICK PERRY

Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
4 PM O'CLOCK

ROGER HUMPHREYS
JUN 15 2007
Secretary of State

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

May 4, 2007

TO: Honorable Royce West, Chair, Senate Committee on Intergovernmental Relations

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: **HB1210** by Jackson, Jim (Relating to the extension of the deadline for filing an application for a refund of an overpayment or erroneous payment of ad valorem taxes.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill would amend Section 31.11 of the Tax Code to allow the governing body of a taxing unit to extend the deadline for a taxpayer to apply for a property tax refund upon a showing of good cause

Current law requires a taxpayer to apply for a property tax refund within three years after the date of payment of the tax.

Because the state is constitutionally prohibited from imposing a state property tax, there would be no direct fiscal impact on the state.

The bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2007

Local Government Impact

To the extent that governing bodies of local taxing units would allow an extension for taxpayers to apply for property tax refunds beyond two years after the date of payment of the tax, taxable property values and the related ad valorem tax revenue for units of local government would be reduced

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, DB, CT, SD, SJS