Chapter 704

H.B. No. 499

1 AN ACT

2 relating to the additional penalty for collection costs for certain

3 delinquent ad valorem taxes.

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

5 SECTION 1. Section 33.08(b), Tax Code, is amended to read as

6 follows:

17

7 (b) The governing body of the taxing unit or appraisal

district, in the manner required by law for official action, may

provide that taxes that become delinquent on or after June 1 under

10 Section 26.07(f), 26.15(e), 31.03, 31.031, 31.032, [ex] 31.04, or

11 42.42 incur an additional penalty to defray costs of collection.

12 The amount of the penalty may not exceed the amount of the

13 compensation specified in the applicable contract with an attorney

14 under Section 6.30 to be paid in connection with the collection of

15 the delinquent taxes.

16 SECTION 2. The change in law made by this Act applies only

to additional penalties on taxes that become delinquent on or after

18 the effective date of this Act. Additional penalties on taxes that

19 become delinquent before the effective date of this Act are

20 governed by the law in effect when the taxes become delinquent, and

21 the former law is continued in effect for that purpose.

22 SECTION 3. This Act takes effect immediately if it receives

23 a vote of two-thirds of all the members elected to each house, as

24 provided by Section 39, Article III, Texas Constitution. If this

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- 1 Act does not receive the vote necessary for immediate effect, this
- 2 Act takes effect September 1, 2011.

H.B. No. 499

Maria Benhust

President of the Senate

Speaker of the House

I certify that H.B. No. 499 was passed by the House on April 19, 2011, by the following vote: Yeas 145, Nays O, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 499 was passed by the Senate on May 21, 2011, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED:

Courrer

SECRETARY OF STATE
O'CLOCK
JUN 17207
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