

CHAPTER 769

H.B. No. 2434

An Act relating to the waiver of penalties and interest on a delinquent ad valorem tax in certain circumstances.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Subchapter A, Chapter 33, Tax Code, is amended by adding Section 33.011 to read as follows:

Sec. 33.011. WAIVER OF PENALTIES AND INTEREST. The governing body of a taxing unit may provide for the waiver of penalties and interest on a delinquent tax if an act or omission of an officer, employee, or agent of the taxing unit caused the taxpayer's failure to pay the tax before delinquency and if the tax is paid within 21 days after the taxpayer knows or should know of the delinquency.

SECTION 2. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended, and that this Act take effect and be in force from and after its passage, and it is so enacted.

Passed by the House on May 17, 1985, by the following vote: Yeas 134, Nays 0, 1 present, not voting; passed by the Senate on May 26, 1985, by the following vote: Yeas 31, Nays 0.

Approved: June 14, 1985

Effective: Immediately