

CHAPTER 924

H.B. No. 1016

AN ACT

relating to the date for filing ad valorem tax rendition statements and property reports.

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

SECTION 1. Section 22.23, Tax Code, is amended to read as follows:

Sec. 22.23. FILING DATE. (a) Rendition statements and property reports must be delivered to the chief appraiser after January 1 and before April 15 [1], except as provided by Section 22.02 of this code.

(b) ~~For [Upon written request by a property owner the chief appraiser shall extend a deadline for filing a rendition statement or property report until April 30; provided, however, that for]~~ good cause shown in writing by the property owner, the chief appraiser may [further] extend a deadline for filing a rendition statement or property report by written order to a date not later than April 30 [an additional 15 days but in no event may he extend the filing deadline beyond May 15]. However, if the property that is the subject of the rendition is regulated by the Public Utility Commission of Texas or the Railroad Commission of Texas, the chief appraiser, upon written request by the property owner, shall extend the filing deadline until April 30, and may further extend the deadline an additional 15 days upon good cause shown in writing by the property owner.

SECTION 2. This Act takes effect September 1, 1993.

SECTION 3. 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.

Passed by the House on April 30, 1993, by a non-record vote; the House concurred in Senate amendments to H.B. No. 1016 on May 27, 1993, by a non-record vote; passed by the Senate, with amendments, on May 25, 1993, by a viva-voce vote.

Approved June 19, 1993.

Effective Sept. 1, 1993.