

CHAPTER 292

H.B. No. 366

AN ACT

relating to the payment of certain tax refunds.

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

SECTION 1. Section 26.07(g), Tax Code, is amended to read as follows:

(g) If a property owner pays taxes calculated using the higher tax rate when the rate is reduced by an election called under this section, the taxing unit shall refund the difference between the amount of taxes paid and the amount due under the reduced rate *if the difference between the amount of taxes paid and the amount due under the reduced rate is \$1 or more. If the difference between the amount of taxes paid and the amount due under the reduced rate is less than \$1, the taxing unit shall refund the difference on request of the taxpayer. An application for a refund of less than \$1 must be made within 90 days after the date the refund becomes due or the taxpayer forfeits the right to the refund.*

SECTION 2. This Act takes effect September 1, 1993, and applies only to a refund the liability for which arises on or after that date.

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 March 23, 1993, by a non-record vote; passed by the Senate on May 14, 1993: Yeas 29, Nays 0.

Approved May 26, 1993.

Effective Sept. 1, 1993.