

CHAPTER 999

H.B. No. 2151

AN ACT

relating to providing for the payment of ad valorem taxes pending the outcome of a protest or appeal.

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

SECTION 1. Chapter 31, Tax Code, is amended by adding Section 31.071 to read as follows:

Sec. 31.071. CONDITIONAL PAYMENTS. (a) The collector of a taxing unit shall accept conditional payments of taxes before the delinquency date for property taxes that are subject to a pending challenge or protest.

(b) A property owner whose property is subject to a pending protest or challenge may pay the tax due on the amount of value of the property involved in the pending action that is not in dispute or the amount of tax paid on the property in the preceding year, whichever is greater, but not to exceed the amount of tax that would be due on the appraised value that is subject to protest or challenge. The collector of the taxing unit shall provide the property owner with a temporary receipt of taxes paid under this section.

(c) If the property is no longer subject to a challenge, protest, or appeal at any time before the delinquency date, the collector shall apply the amount paid by the property owner under this section to the tax imposed on the property and shall refund the remainder, if any, to the property owner. If the property is still subject to an appeal on the last working day before the delinquency date, or at an earlier date if so requested by the property owner, the collector shall apply the amount paid under this section to the payment required by Section 42.08(b) of this code and shall retain the remainder, if any, until the appeal is completed. When the appeal is completed, the collector shall apply any amount retained under this section to the tax ultimately imposed on the property that is not covered by the payment under Section 42.08(b) and shall refund the remainder, if any, to the property owner.

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.

Ch. 999, § 2

70th LEGISLATURE—REGULAR SESSION

Passed by the House on May 8, 1987, by a non-record vote; and that the House concurred in Senate amendments to H.B. No. 2151 on May 27, 1987, by a non-record vote. Passed by the Senate, with amendments, on May 25, 1987, by the following vote: Yeas 30, Nays 0.

Approved June 19, 1987.

Effective Aug. 31, 1987, 90 days after date of adjournment.