

BILL ANALYSIS

Senate Research Center
82R8736 TJB-D

H.B. 2169
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Finance
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

There is concern that current law does not adequately address situations under which a taxing unit, such as a school district, wishes to rescind discounts for early payment of property taxes previously adopted by the taxing unit. H.B. 2169 seeks to remedy this concern.

H.B. 2169 amends current law relating to the authority of the governing body of a taxing unit to rescind a discount for early payment of ad valorem taxes.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 31.05, Tax Code, by adding Subsection (d), as follows:

(d) Authorizes the governing body of a taxing unit to rescind a discount adopted by the governing body in the manner required by law for official action by the body. Provides that the rescission of a discount takes effect beginning in the year in which the discount is rescinded, except that the rescission takes effect beginning in the following year if the discount is rescinded after September 1.

SECTION 2. Effective date: upon passage or September 1, 2011.