

By: Bonnen of Brazoria

H.B. No. 2989

A BILL TO BE ENTITLED

AN ACT

relating to payment of an ad valorem tax refund in the event of a tax roll correction that decreases a property owner's tax liability.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 26.15(f), Tax Code, is amended to read as follows:

(f) If a correction that decreases the tax liability of a property owner is made after the owner has paid the tax, the taxing unit shall refund to the property owner who paid the tax the difference between the tax paid and the tax legally due, except as provided by Section 25.25(n). A property owner is not required to apply for a refund under this subsection to receive the refund.

SECTION 2. The change in law made by this Act applies only to a refund made on or after the effective date of this Act. A refund made before the effective date of this Act is governed by the law in effect on the date the refund was made, and the former law is continued in effect for that purpose.

SECTION 3. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2017.