

1-1 By: Hughes S.B. No. 1013  
 1-2 (In the Senate - Filed February 22, 2019; March 7, 2019,  
 1-3 read first time and referred to Committee on Property Tax;  
 1-4 April 8, 2019, reported favorably by the following vote: Yeas 4,  
 1-5 Nays 0; April 8, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Paxton	X			
1-9 Creighton	X			
1-10 Hancock			X	
1-11 Hinojosa	X			

1-13 A BILL TO BE ENTITLED  
 1-14 AN ACT

1-15 relating to the calculation of the penalty for filing a late  
 1-16 application for certain ad valorem tax exemptions and allocations.

1-17 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-18 SECTION 1. Section 11.4391(b), Tax Code, is amended to read  
 1-19 as follows:

1-20 (b) If the application is approved, the property owner is  
 1-21 liable to each taxing unit allowing the exemption for a penalty in  
 1-22 an amount equal to 10 percent of the difference between the amount  
 1-23 of tax imposed by the taxing unit on the inventory or property, a  
 1-24 portion of which consists of freeport goods, and the amount that  
 1-25 would otherwise have been imposed up to a maximum penalty of 10  
 1-26 percent of the tax imposed with the exemption.

1-27 SECTION 2. Section 21.10(b), Tax Code, is amended to read as  
 1-28 follows:

1-29 (b) If the application is approved, the property owner is  
 1-30 liable to each taxing unit for a penalty in an amount equal to 10  
 1-31 percent of the difference between the amount of tax imposed by the  
 1-32 taxing unit on the property without the allocation and the amount of  
 1-33 tax imposed on the property with the allocation up to a maximum  
 1-34 penalty of 10 percent of the tax imposed with the allocation.

1-35 SECTION 3. Section 11.4391(b), Tax Code, as amended by this  
 1-36 Act, applies only to an application for an exemption for freeport  
 1-37 goods under Section 11.251, Tax Code, filed on or after the  
 1-38 effective date of this Act.

1-39 SECTION 4. Section 21.10(b), Tax Code, as amended by this  
 1-40 Act, applies only to an application for an allocation under Section  
 1-41 21.09, Tax Code, filed on or after the effective date of this Act.

1-42 SECTION 5. This Act takes effect September 1, 2019.

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