

1-1 By: Paxton S.B. No. 1951
1-2 (In the Senate - Filed March 5, 2025; March 17, 2025, read
1-3 first time and referred to Committee on Local Government;
1-4 April 10, 2025, reported favorably by the following vote: Yeas 4,
1-5 Nays 1; April 10, 2025, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Middleton	X			
1-9 Cook		X		
1-10 Gutierrez			X	
1-11 Nichols			X	
1-12 Paxton	X			
1-13 West	X			

1-15 A BILL TO BE ENTITLED
1-16 AN ACT

1-17 relating to the imposition of a penalty for failure to timely file a
1-18 rendition statement or property report with the chief appraiser of
1-19 an appraisal district.

1-20 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-21 SECTION 1. Sections 22.28(a) and (b), Tax Code, are amended
1-22 to read as follows:

1-23 (a) Except as otherwise provided by Section 22.30, the chief
1-24 appraiser shall impose a penalty on a person who fails to timely
1-25 file a rendition statement or property report required by this
1-26 chapter in an amount equal to 10 percent of the total amount of
1-27 taxes imposed on the property for that year by taxing units
1-28 participating in the appraisal district. Not later than June 1, the
1-29 [The] chief appraiser shall deliver by certified [first-class] mail
1-30 a notice of the imposition of the penalty to the person. The notice
1-31 must also [may] be delivered with a notice of appraised value
1-32 provided under Section 25.19[, if practicable].

1-33 (b) The chief appraiser shall certify to the assessor for
1-34 each taxing unit participating in the appraisal district that
1-35 imposes taxes on the property that a penalty imposed under this
1-36 chapter has become final. The assessor shall add the amount of the
1-37 penalty to the original amount of tax imposed on the property and
1-38 shall include that amount in the tax bill for that year. The tax
1-39 bill must state the amount of tax due and the amount of the penalty
1-40 due as separate line items. The penalty becomes part of the tax on
1-41 the property and is secured by the tax lien that attaches to the
1-42 property under Section 32.01.

1-43 SECTION 2. Section 22.28(d), Tax Code, is repealed.

1-44 SECTION 3. The changes in law made by this Act apply only to
1-45 an ad valorem tax year that begins on or after the effective date of
1-46 this Act.

1-47 SECTION 4. This Act takes effect January 1, 2026.

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