

By: Campbell

S.B. No. 59

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to installment payments of ad valorem taxes imposed on  
3 residence homesteads in certain counties.

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

5 SECTION 1. Section 31.031(a), Tax Code, is amended to read  
6 as follows:

7 (a) This section applies only to:

8 (1) an individual who is:

9 (A) disabled or at least 65 years of age; and

10 (B) qualified for an exemption under Section  
11 11.13(c); ~~or~~

12 (2) an individual who is:

13 (A) a disabled veteran or the unmarried surviving  
14 spouse of a disabled veteran; and

15 (B) qualified for an exemption under Section  
16 11.132 or 11.22; or

17 (3) an individual who is qualified for an exemption  
18 under Section 11.13 for property located in a county with a  
19 population of more than 1.5 million in which more than 75 percent of  
20 the population lives in a single municipality.

21 SECTION 2. This Act applies only to ad valorem taxes imposed  
22 for a tax year beginning on or after the effective date of this Act.

23 SECTION 3. This Act takes effect January 1, 2022.