

AN ACT

relating to the payment of delinquent ad valorem taxes on property subject to a tax sale.

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

SECTION 1. Section 31.06, Tax Code, is amended by amending Subsection (a) and adding Subsection (e) to read as follows:

(a) Except as provided by Section 31.061, taxes are payable only as provided by this section. Except as provided by Subsection (e), a [A] collector shall accept United States currency or a check or money order in payment of taxes and shall accept payment by credit card or electronic funds transfer.

(e) A collector may adopt a written policy that requires payment of delinquent taxes, penalties, interest, and costs and expenses recoverable under Section 33.48 only with United States currency, a cashier's check, a certified check, or an electronic funds transfer if the payment relates to:

(1) personal property seized under Subchapter B, Chapter 33;

(2) property subject to an order of sale under Subchapter C, Chapter 33; or

(3) real property seized under Subchapter E, Chapter 33.

SECTION 2. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as

S.B. No. 1764

1 provided by Section 39, Article III, Texas Constitution. If this
2 Act does not receive the vote necessary for immediate effect, this
3 Act takes effect September 1, 2021.

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 1764 passed the Senate on
April 20, 2021, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

I hereby certify that S.B. No. 1764 passed the House on
May 25, 2021, by the following vote: Yeas 147, Nays 0, one
present not voting.

Chief Clerk of the House

Approved:

Date

Governor