

By: Campbell
(Craddick)

S.B. No. 539

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the manner in which an individual who has elected to
3 defer collection of a tax, abate a suit to collect a delinquent tax,
4 or abate a sale to foreclose a tax lien on the individual's
5 residence homestead is listed on the delinquent tax roll of a taxing
6 unit.

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

8 SECTION 1. Section 33.03, Tax Code, is amended to read as
9 follows:

10 Sec. 33.03. DELINQUENT TAX ROLL. (a) Each year the
11 collector for each taxing unit shall prepare a current and a
12 cumulative delinquent tax roll for the taxing unit.

13 (b) The collector for a taxing unit shall indicate on each
14 delinquent tax roll for the taxing unit that a delinquent tax
15 included on the roll is deferred or abated under Section 33.06 or
16 33.065, if applicable.

17 SECTION 2. This Act takes effect January 1, 2024.