

By: Bucy

H.B. No. 1392

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the postponement of the delinquency date for a payment
3 of ad valorem taxes imposed by a taxing unit if the office of the
4 collector for the taxing unit is closed on the delinquency date.

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

6 SECTION 1. Section 1.06, Tax Code, is amended to read as
7 follows:

8 Sec. 1.06. EFFECT OF WEEKEND, ~~[OR]~~ HOLIDAY, OR OFFICE
9 CLOSURE. An act is timely if:

10 (1) [if] ~~[if]~~ the last day for the performance of the ~~[an]~~
11 act is:

12 (A) a Saturday, Sunday, or legal state or
13 national holiday; or

14 (B) in the case of a payment of taxes imposed by a
15 taxing unit, a day on which the office of the collector for the
16 taxing unit is closed; and

17 (2) [r] ~~[timely-if]~~ the act is performed on the next
18 regular business day.

19 SECTION 2. This Act takes effect January 1, 2026.