

AN ACT

relating to deferred payment of property taxes for certain persons serving in the United States armed forces during a war or national emergency.

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

SECTION 1. Subsections (b), (c), (f), and (g), Section 31.02, Tax Code, are amended to read as follows:

(b) An eligible person serving on active duty in any branch of the United States armed forces during a war or national emergency declared in accordance with federal law [~~hostilities in the Persian Gulf~~] may pay delinquent property taxes on property in which the person owns any interest without penalty or interest no later than the 60th day after the date on which the earliest of the following occurs:

(1) the person is discharged from active military service;

(2) the person returns to the state for more than 10 days;

(3) the person returns to non-active duty status in the reserves; or

(4) the war or national emergency ends [~~governor issues a proclamation that hostilities in the Persian Gulf have ended~~].

(c) "Eligible person" means a person on active military duty

1 in this state [~~on or before September 1, 1990,~~] who was transferred  
 2 out of this state as a result of a war or national emergency  
 3 declared in accordance with federal law [~~hostilities in the Persian~~  
 4 ~~Gulf~~] or a person in the reserve forces who was placed on active  
 5 military duty [~~on or after September 1, 1990,~~] and [~~who was~~]  
 6 transferred out of this state as a result of a war or national  
 7 emergency declared in accordance with federal law [~~hostilities in~~  
 8 ~~the Persian Gulf~~].

9 (f) This section applies only to property in which the  
 10 person eligible for the exemption owned an interest on the date the  
 11 person was transferred out of this state as described by Subsection  
 12 (c) [~~or before January 1, 1991,~~] or in which the person acquired the  
 13 interest by gift, devise, or inheritance after that date.

14 (g) For the purposes of this section, a person is considered  
 15 to be on active military duty if the person is covered by the  
 16 Soldiers' and Sailors' Civil Relief Act of 1940 (50 App. U.S.C.  
 17 Section 501 et seq.) or the Uniformed Services Employment and  
 18 Reemployment Rights Act of 1994 (38 U.S.C. Section 4301 et seq.), as  
 19 amended. [~~When the hostilities in the Persian Gulf have ceased, the~~  
 20 ~~governor shall issue a proclamation stating that finding.~~]

21 SECTION 2. Subsection (h), Section 31.02, Tax Code, is  
 22 repealed.

23 SECTION 3. This Act applies to penalties and interest on  
 24 delinquent taxes if the taxes are paid on or after the effective  
 25 date of this Act, even if the penalties or interest accrued before  
 26 the effective date of this Act.

27 SECTION 4. This Act takes effect immediately if it receives

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1 a vote of two-thirds of all the members elected to each house, as  
2 provided by Section 39, Article III, Texas Constitution. If this  
3 Act does not receive the vote necessary for immediate effect, this  
4 Act takes effect September 1, 2003.

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

I hereby certify that S.B. No. 173 passed the Senate on March 24, 2003, by the following vote: Yeas 30, Nays 0.

\_\_\_\_\_  
Secretary of the Senate

I hereby certify that S.B. No. 173 passed the House on May 10, 2003, by the following vote: Yeas 143, Nays 0, two present not voting.

\_\_\_\_\_  
Chief Clerk of the House

Approved:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Governor