

By: Nelson

S.B. No. 173

A BILL TO BE ENTITLED

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. Sections 31.02(b), (c), (f), and (g), 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 governor issues a proclamation under Subsection (g) that the war or national emergency has [~~hostilities in the Persian Gulf have~~] ended or, if another war or national emergency is declared in accordance with federal law before the

1 date that proclamation is issued, the earliest date on which:

2 (A) the governor issues a proclamation under
3 Subsection (g) that any war or national emergency declared in
4 accordance with federal law has ended; and

5 (B) no other war or national emergency has been
6 declared in accordance with federal law.

7 (c) "Eligible person" means a person on active military duty
8 in this state ~~[on or before September 1, 1990,]~~ who was transferred
9 out of this state as a result of a war or national emergency
10 declared in accordance with federal law ~~[hostilities in the Persian~~
11 ~~Gulf]~~ or a person in the reserve forces who was placed on active
12 military duty ~~[on or after September 1, 1990,]~~ and ~~[who was]~~
13 transferred out of this state as a result of a war or national
14 emergency declared in accordance with federal law ~~[hostilities in~~
15 ~~the Persian Gulf]~~.

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

21 (g) When a war or national emergency declared in accordance
22 with federal law has ended ~~[the hostilities in the Persian Gulf have~~
23 ~~ceased]~~, the governor shall issue a proclamation stating that
24 finding.

25 SECTION 2. Section 31.02(h), Tax Code, is repealed.

26 SECTION 3. This Act applies to penalties and interest on
27 delinquent taxes if the taxes are paid on or after the effective

1 date of this Act, even if the penalties or interest accrued before
2 the effective date of this Act.

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