

By: Nelson S.B. No. 173
(In the Senate - Filed January 8, 2003; January 30, 2003,
read first time and referred to Committee on Veteran Affairs and
Military Installations; March 18, 2003, reported adversely, with
favorable Committee Substitute by the following vote: Yeas 3, Nays
0; March 18, 2003, sent to printer.)

COMMITTEE SUBSTITUTE FOR S.B. No. 173 By: Van de Putte

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

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

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

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repealed.

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

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

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