

**CSHB 3** is amended by adding Section 31.03 (d) and (e) to Chapter 31 of the Tax Code as follows:

d) The governing body of a taxing unit that collects its own taxes may provide, in the manner provided by law for official action by the body, that a person who pays one half of the unit's taxes on the taxpayer's residential homestead as defined in Section 11.13, before December 1 may pay the remaining one-half of the taxes without penalty or interest before July 1 of the following year.

e) The split payment option for residential homesteads set forth in the preceding section (d) applies to taxes for all units for which the adopting taxing unit collects taxes.