

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.