

BILL ANALYSIS

Senate Research Center

S.B. 580
By: Van de Putte
Veteran Affairs & Military Installations
5/17/2005
Enrolled

AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

S.B. 580 allows disabled veterans, as defined by Section 11.22 of the Tax Code, or recipients of certain military honors, to make installment payments of ad valorem tax.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 31.072, Tax Code, by adding Subsection (h), to require a collector [for a taxing unit], notwithstanding Subsection (a), if the property owner requesting a collector to establish an escrow account under this section, for the sole purpose of providing for the payment of property taxes collected by the collector on the property owner's residence homestead, is a disabled veteran as defined by Section 11.22 (Disabled Veterans) or a recipient of certain military honors, to enter into a contract with the property owner under this section.

SECTION 2. Effective date: upon passage or September 1, 2005.