## **BILL ANALYSIS**

Senate Research Center 79R2711 MFC-D

S.B. 580 By: Van de Putte Veteran Affairs & Military Installations 3/14/2005 As Filed

## **AUTHOR'S/SPONSOR'S STATEMENT OF INTENT**

As proposed, S.B. 580 allows disabled veterans, as defined by Section 11.22 of the Tax Code, or recipients of the Purple Heart, 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 is a disabled veteran as defined by Section 11.22 (Disabled Veterans) or a recipient of the Purple Heart, to enter into a contract with the property owner under this section.

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