

1-1 By: Rose, et al. (Senate Sponsor - Armbrister) H.B. No. 2254
1-2 (In the Senate - Received from the House May 16, 2005;
1-3 May 17, 2005, read first time and referred to Committee on
1-4 Intergovernmental Relations; May 21, 2005, reported favorably by
1-5 the following vote: Yeas 5, Nays 0; May 21, 2005, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to reducing the penalty for a failure by a disabled or
1-9 elderly person to make a timely installment payment of ad valorem
1-10 taxes imposed on the person's residence homestead.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Section 31.031(b), Tax Code, is amended to read
1-13 as follows:

1-14 (b) If the individual fails to make a payment before the
1-15 applicable date provided by Subsection (a), the unpaid amount is
1-16 delinquent and incurs a penalty of six [12] percent and interest as
1-17 provided by Section 33.01(c). The penalty provided by Section
1-18 33.01(a) does not apply to the unpaid amount.

1-19 SECTION 2. Section 31.031(b), Tax Code, as amended by this
1-20 Act, applies only to the penalty for a failure to make a timely
1-21 installment payment of taxes that occurs on or after the effective
1-22 date of this Act. The penalty for a failure to make a timely
1-23 installment payment of taxes that occurred before the effective
1-24 date of this Act is governed by the law in effect when the failure
1-25 occurred, and the former law is continued in effect for that
1-26 purpose.

1-27 SECTION 3. This Act takes effect September 1, 2005.

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