

## **BILL ANALYSIS**

Senate Research Center

S.B. 796  
By: Janek  
Finance  
8/17/2007  
Enrolled

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

Under current law, a tax collector is required to get approval from a majority of the entities in the taxing unit in order to allow split payments. However, statutory change is necessary for tax collectors to be allowed to extend split payments to residence homesteads.

S.B. 796 amends Section 31.03, Tax Code, in order to authorize persons in certain counties to pay taxes on homestead residences in two payments, if approved by the taxing unit.

### **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 31.03, Tax Code, by amending Subsection (b) and adding Subsection (d), as follows:

(b) Makes a conforming change.

(d) Provides that this subsection applies only to a taxing unit located in a county having a population of 250,000 or more that borders a county having a population of 3.3 million or more and the Gulf of Mexico. Authorizes the governing body of a taxing unit that has its taxes collected by another taxing unit that has adopted the split-payment option under Subsection (a) to provide, in the manner required by law for official action by the body, that the split-payment option does not apply to the taxing unit's taxes collected by the other taxing unit.

SECTION 2. Effective date: upon passage or September 1, 2007.