

By: Taylor

H.B. No. 1976

A BILL TO BE ENTITLED

AN ACT

relating to split payments of ad valorem taxes.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 31.03, Tax Code, is amended by amending Subsection (b) and adding Subsection (d) to read as follows:

(b) Except as provided by Subsection (d), the [The] split-payment option, if adopted, applies to taxes for all units for which the adopting taxing unit collects taxes.

(d) This subsection applies only to a county having a population of 250,000 or more that borders a county having a population of 3.4 million or more and the Gulf of Mexico. The commissioners court of the county may provide, in the manner required by law for official action by the commissioners court, that the split-payment option applies only to the taxes collected by the county that are imposed on residence homesteads.

SECTION 2. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2007.