

## **BILL ANALYSIS**

H.B. 408  
By: Isett  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Currently, individuals who are disabled or 65 years of age or older have the option to pay local property taxes on their homes in installments. The main motivation for exercising the option is that many disabled seniors live on a fixed income that discourages payment of what is often a large amount of taxes, all due at one time. For similar reasons, disabled veterans and their widowed spouses often encounter the same problem. While the amount of benefits they receive may be enough to support themselves and pay the property tax, it is nonetheless difficult to pay such a large one-time expense.

H.B. 408 amends the Tax Code to allow a qualified disabled veteran and the unmarried surviving spouse of a disabled veteran to pay property taxes on a residence homestead in installments.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 408 amends provisions of the Tax Code relating to the option for certain individuals to pay property taxes on a residence homestead in installments. The bill extends eligibility for the option to a disabled veteran or his or her unmarried surviving spouse, if the veteran or spouse qualifies for the disabled veteran exemption.

### **EFFECTIVE DATE**

January 1, 2010.