

By: Eiland

H.B. No. 1283

A BILL TO BE ENTITLED

AN ACT

relating to installment payments of ad valorem taxes on property in a disaster area.

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

SECTION 1. Sections 31.032(a) and (c), Tax Code, are amended to read as follows:

(a) This section applies only to:

(1) real property that:

(A) ~~[is the residence homestead of the owner or consists of property that is used for residential purposes and that has fewer than five living units;~~

~~[(B)]~~ is located in a disaster area; and

(B) ~~[(C)]~~ has been damaged as a direct result of the disaster; and

(2) taxes that are imposed on the property by a taxing unit before the first anniversary of the disaster.

(c) If the person fails to make a payment before the applicable date provided by Subsection (b), the unpaid amount is delinquent and incurs a penalty of six ~~[12]~~ percent and interest as provided by Section 33.01(c).

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

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1 Act takes effect September 1, 2009.