

## **BILL ANALYSIS**

H.B. 1820  
By: Kacal  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Current law permits the disabled, individuals who are over the age of 65, and the spouses of disabled veterans to pay property taxes assessed on a residence homestead in installments, but does not explicitly include disabled veterans. H.B. 1820 seeks to correct this apparent oversight by explicitly including disabled veterans among those eligible to pay property taxes on their residence homesteads in installments, with the intention of clarifying the law and granting those veterans greater flexibility with the method by which they pay their taxes.

### **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. 1820 amends the Tax Code to expand the applicability of statutory provisions relating to authorizing certain individuals to pay property taxes owed on a residence homestead in installments to include an individual who is a disabled veteran and qualified for a residence homestead exemption from property taxation for certain disabled veterans.

### **EFFECTIVE DATE**

September 1, 2013.