

By: Nevarez, Canales, Cortez, et al.

H.B. No. 1110

Substitute the following for H.B. No. 1110:

By: Hilderbran

C.S.H.B. No. 1110

A BILL TO BE ENTITLED

1 AN ACT

2 relating to installment payments of the ad valorem taxes imposed on  
3 the residence homesteads of certain individuals.

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

5 SECTION 1. Section 31.031, Tax Code, is amended to read as  
6 follows:

7 Sec. 31.031. INSTALLMENT PAYMENTS OF CERTAIN HOMESTEAD  
8 TAXES. (a) This section applies only to:

9 (1) an individual who is:

10 (A) disabled or at least 65 years of age; and

11 (B) qualified for an exemption under Section  
12 11.13(c); or

13 (2) an individual who is[+]

14 [~~(A) the unmarried surviving spouse of a disabled~~  
15 ~~veteran; and~~

16 [~~(B)~~] qualified for an exemption under Section  
17 11.22.

18 (a-1) An [~~If before the delinquency date an~~] individual to  
19 whom this section applies may pay [~~pays at least one-fourth of~~] a  
20 taxing unit's taxes imposed on property that the person owns and  
21 occupies as a residence homestead in four equal installments  
22 without penalty or interest if the first installment is paid before  
23 the delinquency date and is[7] accompanied by notice to the taxing  
24 unit that the person will pay the remaining taxes in three equal

1 installments[, ~~the person may pay the remaining taxes without~~  
2 ~~penalty or interest in three equal installments~~]. The second  
3 ~~[first]~~ installment must be paid before April 1, the third ~~[second]~~  
4 installment before June 1, and the fourth ~~[third]~~ installment  
5 before August 1.

6 (a-2) Notwithstanding the deadline prescribed by Subsection  
7 (a-1) for payment of the first installment, an individual to whom  
8 this section applies may pay the taxes in four equal installments as  
9 provided by Subsection (a-1) if the first installment is paid and  
10 the required notice is provided before March 1.

11 (b) If the individual fails to make a payment, including the  
12 first payment, before the applicable date provided by Subsection  
13 (a-1) ~~[(a)]~~, the unpaid amount is delinquent and incurs a penalty of  
14 six percent and interest as provided by Section 33.01(c). The  
15 penalty provided by Section 33.01(a) does not apply to the unpaid  
16 amount.

17 (c) An individual may pay more than the amount due for each  
18 installment and the amount in excess of the amount due shall be  
19 credited to the next installment. An individual may not pay less  
20 than the total amount due for each installment unless the collector  
21 provides for the acceptance of partial payments under this section.  
22 If the collector accepts a partial payment, penalties and interest  
23 are incurred only by the amount of each installment that remains  
24 unpaid on the applicable date provided by Subsection (a-1) ~~[(a)]~~.

25 (d) If the delinquency date for taxes to which this section  
26 applies is postponed to May 1 or a later date, the collector shall  
27 extend each installment deadline provided by Subsection (a-1) ~~[(a)]~~

1 by the number of months that the delinquency date was postponed.

2 SECTION 2. This Act applies only to ad valorem taxes imposed  
3 for a tax year beginning on or after the effective date of this Act.

4 SECTION 3. This Act takes effect September 1, 2013.