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| BILL ANALYSIS |

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| H.B. 115 |
| By: Bonnen, Greg |
| Ways & Means |
| Committee Report (Unamended) |

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| **BACKGROUND AND PURPOSE**  According to interested parties, members of the U.S. armed forces are currently afforded certain relief under the law, such as having court proceedings postponed for a certain period and being able to exercise the right of redemption with regard to property sold in a tax sale during a certain period. H.B. 115 seeks to extend relief with regard to the deferred payment of property taxes for certain persons serving in the U.S. armed forces. |
| **CRIMINAL JUSTICE IMPACT**  It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision. |
| **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. 115 amends the Tax Code to remove as a condition of eligibility to defer payment of delinquent property taxes without penalty or interest for a person serving on active duty in any branch of the U.S. armed forces the condition that the person is serving during a war or national emergency declared in accordance with federal law. The bill establishes that a delinquent tax for which such a person defers payment that is not paid on or before the date the deferral period expires accrues interest at a rate of six percent for each year or portion of a year the tax remains unpaid and does not incur a penalty. |
| **EFFECTIVE DATE**  December 1, 2017. |