

BILL ANALYSIS

H.B. 115
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Ways & Means
Committee Report (Unamended)

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.