

By: Bonnen of Galveston, Guillen, et al.

H.B. No. 115

A BILL TO BE ENTITLED

1 AN ACT
2 relating to deferred payment of ad valorem taxes for certain
3 persons serving in the United States armed forces.

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

5 SECTION 1. Sections 31.02(b) and (c), Tax Code, are amended
6 to read as follows:

7 (b) An eligible person serving on active duty in any branch
8 of the United States armed forces [~~during a war or national~~
9 ~~emergency declared in accordance with federal law~~] may pay
10 delinquent property taxes on property in which the person owns any
11 interest without penalty or interest no later than the 60th day
12 after the date on which the earliest of the following occurs:

13 (1) the person is discharged from active military
14 service;

15 (2) the person returns to the state for more than 10
16 days; or

17 (3) the person returns to non-active duty status in
18 the reserves[~~, or~~

19 [~~(4) the war or national emergency ends~~].

20 (c) "Eligible person" means a person on active military duty
21 in this state who was transferred out of this state [~~as a result of a~~
22 ~~war or national emergency declared in accordance with federal law~~]
23 or a person in the reserve forces who was placed on active military
24 duty and transferred out of this state [~~as a result of a war or~~

1 ~~national emergency declared in accordance with federal law]~~.

2 SECTION 2. Section 33.01, Tax Code, is amended by adding
3 Subsection (f) to read as follows:

4 (f) Notwithstanding the other provisions of this section, a
5 delinquent tax for which a person defers payment under Section
6 31.02(b) that is not paid on or before the date the deferral period
7 prescribed by that subsection expires:

8 (1) accrues interest at a rate of six percent for each
9 year or portion of a year the tax remains unpaid; and

10 (2) does not incur a penalty.

11 SECTION 3. This Act applies to penalties and interest on
12 delinquent taxes if the taxes are paid on or after the effective
13 date of this Act, even if the penalties or interest accrued before
14 the effective date of this Act.

15 SECTION 4. This Act takes effect December 1, 2017.