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| BILL ANALYSIS |

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| H.B. 217 |
| By: Canales |
| Ways & Means |
| Committee Report (Unamended) |

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| **BACKGROUND AND PURPOSE**  According to interested parties, individuals who are 65 years of age or older or disabled are entitled to defer collection of a tax, abate a suit to collect a delinquent tax, or abate a sale to foreclose a tax lien, if the tax was imposed against property the individual owns and occupies as a residence homestead, while a disabled veteran is not. H.B. 217 seeks to extend this entitlement to certain disabled veterans. |
| **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. 217 amends the Tax Code to entitle an individual to defer collection of a tax, abate a suit to collect a delinquent tax, or abate a sale to foreclose a tax lien if the tax was imposed against property that the individual owns and occupies as a residence homestead and the individual is qualified to receive an exemption under statutory provisions relating to exemptions on certain property owned by a disabled veteran. |
| **EFFECTIVE DATE**  September 1, 2017. |