AN ACT
relating to the authority of certain persons to defer or abate the collection of ad valorem taxes on a person's residence homestead.

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

SECTION 1. The heading to Section 33.06, Tax Code, is amended to read as follows:

Sec. 33.06. DEFERRED COLLECTION OF TAXES ON RESIDENCE HOMESTEAD OF ELDERLY OR DISABLED PERSON OR DISABLED VETERAN.

SECTION 2. Section 33.06(a), Tax Code, is amended to read as follows:

(a) An individual is 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:

   (1) the individual:

      (A) [11] is 65 years of age or older;

      (B) [22] is disabled as defined by Section 11.13(m); or

      (C) is qualified to receive an exemption under Section 11.22; and

   (2) the tax was imposed against property that the individual owns and occupies as a residence homestead.

SECTION 3. This Act takes effect September 1, 2017.
President of the Senate  Speaker of the House

I certify that H.B. No. 217 was passed by the House on April 13, 2017, by the following vote: Yeas 138, Nays 0, 3 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 217 was passed by the Senate on May 4, 2017, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: ______________________

Date

Governor