

By: Canales

H.B. No. 217

A BILL TO BE ENTITLED

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) ~~[(1)]~~ is 65 years of age or older;

(B) ~~[or]~~ 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.