

By: Lucio

S.B. No. 595

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the eligibility of individuals from low-income  
3 households to pay the ad valorem taxes imposed on the individual's  
4 residence homestead in installments.

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

6 SECTION 1. Section 31.031(a), Tax Code, as amended by  
7 Chapters 122 (H.B. 97), 643 (H.B. 709), and 935 (H.B. 1597), Acts of  
8 the 83rd Legislature, Regular Session, 2013, is reenacted and  
9 amended to read as follows:

10 (a) This section applies only to:

11 (1) an individual who is:

12 (A) disabled or at least 65 years of age; and

13 (B) qualified for an exemption under Section  
14 11.13(c); ~~or~~

15 (2) an individual who is:

16 (A) a disabled veteran or the unmarried surviving  
17 spouse of a disabled veteran; and

18 (B) qualified for an exemption under Section  
19 11.132 or 11.22; or

20 (3) an individual whose household income for the  
21 household located at the individual's residence homestead is not  
22 more than 80 percent of the applicable area median family income  
23 established by the United States Department of Housing and Urban  
24 Development.

1           SECTION 2. Section 31.031, Tax Code, is amended by adding  
2 Subsection (a-3) to read as follows:

3           (a-3) To qualify to pay taxes in installments under  
4 Subsection (a)(3), the individual must provide the collector with  
5 any income or household information the collector requires to  
6 establish eligibility.

7           SECTION 3. This Act applies only to ad valorem taxes imposed  
8 for a tax year beginning on or after the effective date of this Act.

9           SECTION 4. This Act takes effect January 1, 2018.