

By: Creighton, West

S.B. No. 1047

A BILL TO BE ENTITLED

AN ACT

relating to installment payments of ad valorem taxes.

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

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

(a) This section applies only to:

(1) an individual who is:

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

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

(2) an individual who is:

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

(B) qualified for an exemption under Section 11.132 or 11.22.

SECTION 2. Section 31.032, Tax Code, is amended by amending Subsection (b) and adding Subsection (b-1) to read as follows:

(b) A person may pay a taxing unit's taxes imposed on property that the person owns in four equal installments without penalty or interest if the first installment is paid [If,] before the delinquency date and is~~[, a person pays at least one-fourth of a taxing unit's taxes imposed on property that the person owns,]~~

1 accompanied by notice to the taxing unit that the person will pay  
2 the remaining taxes in [~~installments, the person may pay the~~  
3 ~~remaining taxes without penalty or interest in~~] three equal  
4 installments. If the delinquency date is February 1, the second  
5 [~~first~~] installment must be paid before April 1, the third [~~second~~]  
6 installment must be paid before June 1, and the fourth [~~third~~]  
7 installment must be paid before August 1. If the delinquency date  
8 is a date other than February 1, the second [~~first~~] installment must  
9 be paid before the first day of the second month after the  
10 delinquency date, the third [~~second~~] installment must be paid  
11 before the first day of the fourth month after the delinquency date,  
12 and the fourth [~~third~~] installment must be paid before the first day  
13 of the sixth month after the delinquency date.

14 (b-1) Notwithstanding the deadline prescribed by Subsection  
15 (b) for payment of the first installment, a person to whom this  
16 section applies may pay the taxes in four equal installments as  
17 provided by Subsection (b) if the first installment is paid and the  
18 required notice is provided before the first day of the first month  
19 after the delinquency date.

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

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