

1-1 By: Bonnen of Galveston, et al. H.B. No. 1883
1-2 (Senate Sponsor - Creighton)
1-3 (In the Senate - Received from the House May 2, 2019;
1-4 May 3, 2019, read first time and referred to Committee on Property
1-5 Tax; May 21, 2019, reported favorably by the following vote:
1-6 Yeas 5, Nays 0; May 21, 2019, sent to printer.)

1-7 COMMITTEE VOTE

| | Yea | Nay | Absent | PNV |
|------|-----|-----|--------|-----|
| 1-8 | | | | |
| 1-9 | X | | | |
| 1-10 | X | | | |
| 1-11 | X | | | |
| 1-12 | X | | | |
| 1-13 | X | | | |

1-14 A BILL TO BE ENTITLED
1-15 AN ACT

1-16 relating to deferred payment of ad valorem taxes for certain
1-17 persons serving in the United States armed forces.

1-18 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-19 SECTION 1. Sections 31.02(b) and (c), Tax Code, are amended
1-20 to read as follows:

1-21 (b) An eligible person serving on active duty in any branch
1-22 of the United States armed forces [~~during a war or national~~
1-23 ~~emergency declared in accordance with federal law~~] may pay
1-24 delinquent property taxes on property in which the person owns any
1-25 interest without penalty or interest no later than the 60th day
1-26 after the date on which the earliest of the following occurs:

1-27 (1) the person is discharged from active military
1-28 service;

1-29 (2) the person returns to the state for more than 10
1-30 days; or

1-31 (3) the person returns to non-active duty status in
1-32 the reserves[~~, or~~

1-33 [~~(4) the war or national emergency ends~~].

1-34 (c) "Eligible person" means a person on active military duty
1-35 in this state who was transferred out of this state [~~as a result of a~~
1-36 ~~war or national emergency declared in accordance with federal law~~]
1-37 or a person in the reserve forces who was placed on active military
1-38 duty and transferred out of this state [~~as a result of a war or~~
1-39 ~~national emergency declared in accordance with federal law~~].

1-40 SECTION 2. Section 33.01, Tax Code, is amended by adding
1-41 Subsection (f) to read as follows:

1-42 (f) Notwithstanding the other provisions of this section, a
1-43 delinquent tax for which a person defers payment under Section
1-44 31.02(b) that is not paid on or before the date the deferral period
1-45 prescribed by that subsection expires:

1-46 (1) accrues interest at a rate of six percent for each
1-47 year or portion of a year the tax remains unpaid; and

1-48 (2) does not incur a penalty.

1-49 SECTION 3. This Act applies to penalties and interest on
1-50 delinquent taxes if the taxes are paid on or after the effective
1-51 date of this Act, even if the penalties or interest accrued before
1-52 the effective date of this Act.

1-53 SECTION 4. This Act takes effect September 1, 2019.

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