

By: Creighton

S.B. No. 2327

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the payment in installments of ad valorem taxes on  
3 property damaged in a disaster.

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

5 SECTION 1. Sections 31.032(b) and (b-1), Tax Code, are  
6 amended to read as follows:

7 (b) A person may pay a taxing unit's taxes imposed on  
8 property that the person owns in eight [~~four~~] equal installments  
9 without penalty or interest if the first installment is paid before  
10 the delinquency date and is accompanied by notice to the taxing unit  
11 that the person will pay the remaining taxes in seven [~~three~~] equal  
12 installments. If the delinquency date is February 1, the second  
13 installment must be paid before May [~~April~~] 1, the third  
14 installment must be paid before August [~~June~~] 1, [~~and~~] the fourth  
15 installment must be paid before November [~~August~~] 1, the fifth  
16 installment must be paid before February 1 of the following year,  
17 the sixth installment must be paid before May 1 of that year, the  
18 seventh installment must be paid before August 1 of that year, and  
19 the eighth installment must be paid before November 1 of that year.  
20 If the delinquency date is a date other than February 1, the second  
21 installment must be paid before the first day of the third [~~second~~]  
22 month after the delinquency date, the third installment must be  
23 paid before the first day of the sixth [~~fourth~~] month after the  
24 delinquency date, [~~and~~] the fourth installment must be paid before

1 the first day of the ninth [~~sixth~~] month after the delinquency date,  
2 the fifth installment must be paid before the first day of the 12th  
3 month after the delinquency date, the sixth installment must be  
4 paid before the first day of the 15th month after the delinquency  
5 date, the seventh installment must be paid before the first day of  
6 the 18th month after the delinquency date, and the eighth  
7 installment must be paid before the first day of the 21st month  
8 after the delinquency date.

9 (b-1) Notwithstanding the deadline prescribed by Subsection  
10 (b) for payment of the first installment, a person to whom this  
11 section applies may pay the taxes in eight [~~four~~] equal  
12 installments as provided by Subsection (b) if the first installment  
13 is paid and the required notice is provided before the first day of  
14 the first month after the delinquency date.

15 SECTION 2. This Act applies only to ad valorem taxes imposed  
16 for a tax year beginning on or after the effective date of this Act.

17 SECTION 3. This Act takes effect January 1, 2020.