

## **BILL ANALYSIS**

Senate Research Center  
87R11012 RDS-D

S.B. 1886  
By: Campbell  
Local Government  
5/14/2021  
As Filed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Under current law, those who legally defer their taxes under Section 33.06 or 33.065 will appear on their local tax roll as delinquent, even if they have legally deferred their taxes. S.B. 1886 would amend the delinquent tax roll statute to allow for individuals who legally defer their taxes under Sections 33.06 or 33.065 to appear on the tax roll as deferred instead of delinquent.

As proposed, S.B. 1886 amends current law relating to the manner in which an individual who has elected to defer collection of a tax, abate a suit to collect delinquent tax, or abate a sale to foreclose a tax lien on the individual's residence homestead is listed on the delinquent tax roll of a taxing unit.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 33.03, Tax Code, as follows:

Sec. 33.03. DELINQUENT TAX ROLL. (a) Creates this subsection from existing text. Requires the collector for each taxing unit, each year, to prepare a current and a cumulative delinquent tax roll for the taxing unit, rather than for the unit.

(b) Requires the collector for a taxing unit to indicate on each delinquent tax roll for the taxing unit that a delinquent tax included on the roll is deferred or abated under Section 33.06 (Deferred Collection of Taxes on Residence Homestead of Elderly or Disabled Person or Disabled Veteran) or 33.065 (Deferred Collection of Taxes on Appreciating Residence Homestead), if applicable.

SECTION 2. Effective date: January 1, 2022.