By:  Bettencourt, West S.B. No. 1764

A BILL TO BE ENTITLED

AN ACT

relating to the payment of delinquent ad valorem taxes on property subject to a tax sale.

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

SECTION 1.  Section 31.06, Tax Code, is amended by amending Subsection (a) and adding Subsection (e) to read as follows:

(a)  Except as provided by Section 31.061, taxes are payable only as provided by this section. Except as provided by Subsection (e), a [~~A~~] collector shall accept United States currency or a check or money order in payment of taxes and shall accept payment by credit card or electronic funds transfer.

(e)  A collector may adopt a written policy that requires payment of delinquent taxes, penalties, interest, and costs and expenses recoverable under Section 33.48 only with United States currency, a cashier's check, a certified check, or an electronic funds transfer if the payment relates to:

(1)  personal property seized under Subchapter B, Chapter 33;

(2)  property subject to an order of sale under Subchapter C, Chapter 33; or

(3)  real property seized under Subchapter E, Chapter 33.

SECTION 2.  This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2021.