

By: Bettencourt, West

S.B. No. 1764

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the payment of delinquent ad valorem taxes on property
3 subject to a tax sale.

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

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

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

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

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

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

21 (3) real property seized under Subchapter E, Chapter
22 33.

23 SECTION 2. This Act takes effect immediately if it receives
24 a vote of two-thirds of all the members elected to each house, as

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1 provided by Section 39, Article III, Texas Constitution. If this
2 Act does not receive the vote necessary for immediate effect, this
3 Act takes effect September 1, 2021.