By:  Bucy H.B. No. 25

A BILL TO BE ENTITLED

AN ACT

relating to the postponement of the delinquency date for a payment of ad valorem taxes imposed by a taxing unit if the office of the collector for the taxing unit is closed on the delinquency date.

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

SECTION 1.  Section 1.06, Tax Code, is amended to read as follows:

Sec. 1.06.  EFFECT OF WEEKEND, [~~OR~~] HOLIDAY, OR OFFICE CLOSURE. An act is timely if:

(1)  [~~If~~] the last day for the performance of the [~~an~~] act is:

(A)  a Saturday, Sunday, or legal state or national holiday; or

(B)  in the case of a payment of taxes imposed by a taxing unit, a day on which the office of the collector for the taxing unit is closed; and

(2)  [~~,~~] the act is [~~timely if~~] performed on the next regular business day.

SECTION 2.  This Act takes effect January 1, 2024.