

Amend CSSB 3 (house committee printing) by adding the following appropriately numbered ARTICLE to the bill and renumbering subsequent ARTICLES of the bill accordingly:

ARTICLE \_\_\_\_\_. PERIOD TAXES MAY BE DEFERRED FOLLOWING DEATH OF  
PROPERTY OWNER

SECTION \_\_\_\_\_.01. Section 33.06, Tax Code, is amended by amending Subsection (f) and adding Subsection (f-1) to read as follows:

(f) Except as provided by Subsection (f-1) and notwithstanding any other provision [~~Notwithstanding the other provisions~~] of this section, if an individual who qualifies for a deferral or abatement of collection of taxes on property as provided by this section dies, the deferral or abatement continues in effect until the 181st day after the date the collector for the taxing unit delivers a notice of delinquency of the taxes following the date the surviving spouse of the individual no longer owns and occupies the property as a residence homestead if:

(1) the property was the residence homestead of the deceased spouse when the deceased spouse died;

(2) the surviving spouse was 55 years of age or older when the deceased spouse died; and

(3) the property was the residence homestead of the surviving spouse when the deceased spouse died.

(f-1) Notwithstanding any other provision of this section, if an individual who qualifies for a deferral of the collection of taxes on property as provided by this section dies without being survived by a spouse and the ownership of the property is transferred to another person by inheritance or under a will, the deferral continues in effect for a period equal to the period that the deferral was in effect during the life of the individual.

SECTION \_\_\_\_\_.02. Section 33.06, Tax Code, as amended by this article, applies only to the deferral under that section of the collection of ad valorem taxes on property of an individual who qualifies for the deferral and dies on or after September 1, 2023.