

BILL ANALYSIS

Senate Research Center

S.B. 539
By: Campbell
Local Government
5/24/2023
Enrolled

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. A constituent pointed out this error in the law when he was listed as delinquent on the tax rolls although he had his taxes legally deferred.

S.B. 539 seeks to amend the delinquent tax roll statute to allow for individuals who legally defer their taxes under Section 33.06 or 33.065 to appear on the tax roll as deferred instead of delinquent. This will ensure that the correct information is being posted on the local tax rolls.

S.B. 539 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 a 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 and makes a nonsubstantive change.

(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, 2024.