

BILL ANALYSIS

S.B. 539
By: Campbell
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Under current law, property owners who defer their taxes under the Tax Code will appear on their local tax roll as delinquent even if they have deferred their taxes legally. A constituent pointed out this error in the law when the constituent was listed as delinquent on the tax rolls although the individual's taxes were legally deferred. S.B. 539 seeks to address this issue and ensure that the correct information is being posted on local tax rolls by requiring a taxing unit's delinquent tax roll to reflect whether a delinquent tax is legally deferred or abated under state law.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

S.B. 539 amends the Tax Code to require the collector for a taxing unit to indicate on each delinquent property tax roll for the taxing unit that a delinquent tax included on the roll is deferred or abated under statutory provisions that relate to the following, if applicable:

- the entitlement of an elderly or disabled individual or a disabled veteran to defer the collection of a tax, abate a suit to collect a delinquent tax, or abate a sale to foreclose a tax lien with respect to property the individual owns and occupies as a residence homestead; or
- the entitlement of an individual to defer or abate a suit to collect a delinquent tax with respect to certain appreciating property the individual owns and occupies as the individual's residence homestead.

EFFECTIVE DATE

January 1, 2024.