88R22732 LHC-F

By:  Bernal, Lujan, Dorazio, Garcia H.B. No. 35

A BILL TO BE ENTITLED

AN ACT

relating to installment payments of ad valorem taxes imposed on residence homesteads in certain counties.

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

SECTION 1.  Section 31.031(a), Tax Code, is amended to read as follows:

(a)  This section applies only to:

(1)  an individual who is:

(A)  disabled or at least 65 years of age; and

(B)  qualified for an exemption under Section 11.13(c); [~~or~~]

(2)  an individual who is:

(A)  a disabled veteran or the unmarried surviving spouse of a disabled veteran; and

(B)  qualified for an exemption under Section 11.132 or 11.22; or

(3)  an individual who is qualified for an exemption under Section 11.13 for property located in a county with a population of more than 1.5 million in which more than 70 percent of the population lives in a single municipality.

SECTION 2.  This Act applies only to ad valorem taxes imposed for a tax year beginning on or after the effective date of this Act.

SECTION 3.  This Act takes effect January 1, 2025.