88R961 RDS-D

By:  Campbell S.B. No. 539

A BILL TO BE ENTITLED

AN ACT

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.

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

SECTION 1.  Section 33.03, Tax Code, is amended to read as follows:

Sec. 33.03.  DELINQUENT TAX ROLL. (a) Each year the collector for each taxing unit shall prepare a current and a cumulative delinquent tax roll for the taxing unit.

(b)  The collector for a taxing unit shall 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 or 33.065, if applicable.

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