

AN ACT

1  
2 relating to the manner in which an individual who has elected to  
3 defer collection of a tax, abate a suit to collect a delinquent tax,  
4 or abate a sale to foreclose a tax lien on the individual's  
5 residence homestead is listed on the delinquent tax roll of a taxing  
6 unit.

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

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

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

13 (b) The collector for a taxing unit shall indicate on each  
14 delinquent tax roll for the taxing unit that a delinquent tax  
15 included on the roll is deferred or abated under Section 33.06 or  
16 33.065, if applicable.

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

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

I hereby certify that S.B. No. 539 passed the Senate on April 20, 2023, by the following vote: Yeas 31, Nays 0.

\_\_\_\_\_  
Secretary of the Senate

I hereby certify that S.B. No. 539 passed the House on May 19, 2023, by the following vote: Yeas 133, Nays 10, two present not voting.

\_\_\_\_\_  
Chief Clerk of the House

Approved:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Governor