

1-1 By: Campbell S.B. No. 539  
 1-2 (In the Senate - Filed January 20, 2023; February 17, 2023,  
 1-3 read first time and referred to Committee on Local Government;  
 1-4 April 17, 2023, reported favorably by the following vote: Yeas 8,  
 1-5 Nays 0; April 17, 2023, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14			X	
1-15	X			
1-16	X			

1-17 A BILL TO BE ENTITLED  
 1-18 AN ACT

1-19 relating to the manner in which an individual who has elected to  
 1-20 defer collection of a tax, abate a suit to collect a delinquent tax,  
 1-21 or abate a sale to foreclose a tax lien on the individual's  
 1-22 residence homestead is listed on the delinquent tax roll of a taxing  
 1-23 unit.

1-24 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-25 SECTION 1. Section 33.03, Tax Code, is amended to read as  
 1-26 follows:

1-27 Sec. 33.03. DELINQUENT TAX ROLL. (a) Each year the  
 1-28 collector for each taxing unit shall prepare a current and a  
 1-29 cumulative delinquent tax roll for the taxing unit.

1-30 (b) The collector for a taxing unit shall indicate on each  
 1-31 delinquent tax roll for the taxing unit that a delinquent tax  
 1-32 included on the roll is deferred or abated under Section 33.06 or  
 1-33 33.065, if applicable.

1-34 SECTION 2. This Act takes effect January 1, 2024.

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