

BILL ANALYSIS

Senate Research Center
89R3214 MLH-D

H.B. 1392
By: Bucy; Zwiener (Bettencourt)
Local Government
4/3/2025
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

H.B. 1392 amends current law relating to the postponement of the delinquency date for a payment of ad valorem taxes imposed by a taxing unit if the office of the collector for the taxing unit is closed on the delinquency date.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 1.06, Tax Code, as follows:

Sec. 1.06. New heading: EFFECT OF WEEKEND, HOLIDAY, OR OFFICE CLOSURE. Provides that an act is timely if:

(1) the last day for the performance of the act is:

(A) creates this paragraph from existing text and makes a nonsubstantive change; or

(B) in the case of a payment of taxes imposed by a taxing unit, a day on which the office of the collector for the taxing unit is closed; and

(2) creates this subdivision from existing text and makes nonsubstantive changes.

Makes nonsubstantive changes to this section.

SECTION 2. Effective date: January 1, 2026.