

BILL ANALYSIS

H.B. 1392
By: Bucy
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Current state statute relating to property tax payments establishes limited exceptions for postponing delinquency dates in that the only circumstances for postponement are when the payment deadline falls on a weekend or on a legal state or national holiday. As a result, tax payments may be considered delinquent even when the taxing unit's office is closed on the payment due date, such as due to a natural disaster. H.B. 1392 seeks to address this issue by providing for the postponement of a property tax delinquency date if the taxing unit's office is closed on that day, so long as the payment is made the next regular business day.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 1392 amends the Tax Code to establish that the payment of taxes imposed by a taxing unit under the Property Tax Code is considered timely if the last day to pay the taxes is on a day on which the tax collector's office is closed and the taxes are paid on the next regular business day.

EFFECTIVE DATE

January 1, 2026.