

BILL ANALYSIS

Senate Research Center

S.B. 2631
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Local Government
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Under current Texas law, homeowners aged 65 and older, as well as those who are disabled, can defer property tax payments on their primary residences. This deferral allows eligible individuals to postpone tax payments until the property is sold or transferred, providing financial relief to those on fixed or limited incomes. However, with increasing financial pressures and rising property values, Texans approaching retirement age may also face challenges in meeting property tax obligations.

S.B. 2631 aims to protect Texans approaching retirement age by lowering the property tax deferral age from 65 to 60.

As proposed, S.B. 2631 amends current law relating to the deferment of property taxes for certain individuals and the reduction of the eligible age for tax deferral.

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 33.06(a), Tax Code, to provide that an individual is entitled to defer collection of a tax, abate a suit to collect a delinquent tax, or abate a sale to foreclose a tax lien if certain conditions are met, including if the individual is 60, rather than 65, years of age or older.

SECTION 2. Effective date: upon passage or September 1, 2025.