

By: Lopez of Bexar

H.B. No. 254

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the eligibility of an individual to pay the ad valorem
3 taxes imposed on the individual's residence homestead in
4 installments.

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

6 SECTION 1. The heading to Section 31.031, Tax Code, is
7 amended to read as follows:

8 Sec. 31.031. INSTALLMENT PAYMENTS OF RESIDENCE [~~CERTAIN~~]
9 HOMESTEAD TAXES.

10 SECTION 2. Sections 31.031(a-1) and (a-2), Tax Code, are
11 amended to read as follows:

12 (a-1) An individual [~~to whom this section applies~~] may pay a
13 taxing unit's taxes imposed on property that the person owns and
14 occupies as a residence homestead in four equal installments
15 without penalty or interest if the first installment is paid before
16 the delinquency date and is accompanied by notice to the taxing unit
17 that the person will pay the remaining taxes in three equal
18 installments. If the delinquency date is February 1, the second
19 installment must be paid before April 1, the third installment must
20 be paid before June 1, and the fourth installment must be paid
21 before August 1. If the delinquency date is a date other than
22 February 1, the second installment must be paid before the first day
23 of the second month after the delinquency date, the third
24 installment must be paid before the first day of the fourth month

1 after the delinquency date, and the fourth installment must be paid
2 before the first day of the sixth month after the delinquency date.

3 (a-2) Notwithstanding the deadline prescribed by Subsection
4 (a-1) for payment of the first installment, an individual [~~to whom~~
5 ~~this section applies~~] may pay the taxes in four equal installments
6 as provided by Subsection (a-1) if the first installment is paid and
7 the required notice is provided before the first day of the first
8 month after the delinquency date.

9 SECTION 3. Section 31.031(a), Tax Code, is repealed.

10 SECTION 4. This Act applies only to ad valorem taxes imposed
11 for a tax year beginning on or after the effective date of this Act.

12 SECTION 5. This Act takes effect January 1, 2026.