

By: Bucy

H.B. No. 1392

A BILL TO BE ENTITLED

AN ACT

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.

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

SECTION 1. Section 1.06, Tax Code, is amended to read as follows:

Sec. 1.06. EFFECT OF WEEKEND, ~~[OR]~~ HOLIDAY, OR OFFICE CLOSURE. An act is timely if:

(1) ~~[if]~~ the last day for the performance of the ~~[an]~~ act is:

(A) a Saturday, Sunday, or legal state or national holiday; 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) ~~[if]~~ the act is ~~[timely if]~~ performed on the next regular business day.

SECTION 2. This Act takes effect January 1, 2026.