

1-1 By: Bucy, et al. (Senate Sponsor - Bettencourt) H.B. No. 1392  
 1-2 (In the Senate - Received from the House April 3, 2025;  
 1-3 April 3, 2025, read first time and referred to Committee on Local  
 1-4 Government; April 30, 2025, reported favorably by the following  
 1-5 vote: Yeas 6, Nays 0; April 30, 2025, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Middleton	X			
1-9 Cook	X			
1-10 Gutierrez			X	
1-11 Nichols	X			
1-12 Paxton	X			
1-13 West	X			

1-15 A BILL TO BE ENTITLED  
 1-16 AN ACT

1-17 relating to the postponement of the delinquency date for a payment  
 1-18 of ad valorem taxes imposed by a taxing unit if the office of the  
 1-19 collector for the taxing unit is closed on the delinquency date.

1-20 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-21 SECTION 1. Section 1.06, Tax Code, is amended to read as  
 1-22 follows:

1-23 Sec. 1.06. EFFECT OF WEEKEND, ~~[OR]~~ HOLIDAY, OR OFFICE  
 1-24 CLOSURE. An act is timely if:

1-25 (1) [1] the last day for the performance of the [an]  
 1-26 act is:

1-27 (A) a Saturday, Sunday, or legal state or  
 1-28 national holiday; or

1-29 (B) in the case of a payment of taxes imposed by a  
 1-30 taxing unit, a day on which the office of the collector for the  
 1-31 taxing unit is closed; and

1-32 (2) [2] the act is [timely if] performed on the next  
 1-33 regular business day.

1-34 SECTION 2. This Act takes effect January 1, 2026.

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