

BILL ANALYSIS

H.B. 217
By: Canales
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

According to interested parties, individuals who are 65 years of age or older or disabled are 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 the tax was imposed against property the individual owns and occupies as a residence homestead, while a disabled veteran is not. H.B. 217 seeks to extend this entitlement to certain disabled veterans.

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. 217 amends the Tax Code to entitle an individual to defer collection of a tax, abate a suit to collect a delinquent tax, or abate a sale to foreclose a tax lien if the tax was imposed against property that the individual owns and occupies as a residence homestead and the individual is qualified to receive an exemption under statutory provisions relating to exemptions on certain property owned by a disabled veteran.

EFFECTIVE DATE

September 1, 2017.