

BILL ANALYSIS

H.B. 1883
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

It has been noted that military service members in any branch of the U.S. armed forces may defer delinquent property tax payments without penalty in Texas if the member is serving during a war or national emergency. There have been calls to extend this flexibility to defer payments to all military personnel serving on active duty in the U.S. armed forces, regardless of a declared war or emergency. H.B. 1883 seeks to address this issue by revising the military service members eligible to defer delinquent property taxes.

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. 1883 amends the Tax Code to remove as a condition of eligibility for a person serving on active duty in the U.S. armed forces to defer payment of delinquent property taxes without penalty or interest the condition that the person is serving during a war or national emergency declared in accordance with federal law. The bill establishes that a delinquent tax for which such person defers payment that is not paid on or before the date the deferral period expires accrues interest at a rate of six percent for each year or portion of a year the tax remains unpaid and does not incur a penalty. The bill applies to penalties and interest on delinquent taxes if the taxes are paid on or after the bill's effective date, even if the penalties or interest accrued before that date.

EFFECTIVE DATE

September 1, 2019.