

## **BILL ANALYSIS**

Senate Research Center

S.B. 1542  
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As Filed

### **DIGEST AND PURPOSE**

Under current law, only an individual who is 65 or older may defer paying delinquent homestead property taxes by filing a tax deferral affidavit with the appraisal district. All other taxpayers, regardless of extenuating circumstances, must find a way to make payment or risk the loss of their property. Some persons with medical disabilities risk losing their homes because they owe delinquent taxes. As proposed, S.B. 1542 allows an individual with a medical disability to defer a suit for collection of delinquent taxes on property on which the person resides.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 33.06(a), Tax Code, to entitle an individual to defer or abate a suit to collect a delinquent tax if the individual is medically disabled as defined under Section 11.13(m), and owns and occupies as a residence homestead the property on which the tax subject to the suit is delinquent.

[Bill as drafted does not contain a SECTION 2 or 3.]

SECTION 4. Effective date: September 1, 2001.