

## **BILL ANALYSIS**

Senate Research Center  
77R11962 JD-D

C.S.S.B. 1542  
By: Van de Putte  
Intergovernmental Relations  
4/25/2001  
Committee Report (Substituted)

### **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. C.S.S.B. 1542 allows an individual with a disability to defer or abate 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 the heading to Section 33.06, Tax Code, to read as follows:

Sec. 33.06. New heading: DEFERRED COLLECTION OF TAXES ON RESIDENCE  
HOMESTEAD OF ELDERLY OR DISABLED PERSON.

SECTION 2. Amends Section 33.06, Tax Code, by amending Subsection (a) and adding Subsection (f), to provide that an individual is entitled to defer or abate a suit to collect a delinquent tax if the individual is disabled or is 65 years of age or older and owns and occupies as a residence homestead the property on which the tax subject to the suit is delinquent. Provides that for the purposes of this section, a person is considered to be disabled only if the person is receiving federal social security benefits based on disability under 42 U.S.C. Chapter 7XVI, as amended.

SECTION 3. Effective date: upon passage or September 1, 2001.

### **SUMMARY OF COMMITTEE CHANGES**

Differs from the original by amending the relating clause.

Adds a new SECTION 1 and rennumbers previously proposed SECTION 1 as SECTION 2 with the following changes.

SECTION 2. Differs from the original by amending previously proposed provisions regarding the entitlement of certain individuals to defer or abate a suit to collect a delinquent tax and adding related provisions.

Rennumbers previously proposed SECTION 4 as SECTION 3 with the following changes.

SECTION 3. Differs from the original by amending previously proposed provisions regarding the effective date of this Act.