

BILL ANALYSIS

Senate Research Center
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S.B. 173
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DIGEST AND PURPOSE

Currently, Texas law provides a 60-day grace period for members of the armed forces serving in the Persian Gulf to pay their property tax bill without penalty. This does not cover those serving during hostilities in other areas of the world. As proposed, S.B. 173 expands the eligibility for the 60-day grace period to any person on active duty in the United States armed forces during a war or national emergency.

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 Sections 31.02(b), (c), (f), and (g), Tax Code, as follows:

(b) Authorizes a person on active duty in the United States armed forces during a war or national emergency declared in accordance with federal law, rather than during hostilities in the Persian Gulf, to pay delinquent property taxes without penalty or interest, by the 60th day after the date on which the earliest of certain events occurs, including the issuance by the governor of a proclamation under Subsection (g) that the war or national emergency has ended, or if another war or national emergency is declared in accordance with federal law before the date that proclamation is issued, the earliest date on which the war or national emergency has ended and no other war or national emergency has been declared. Makes a conforming change.

(c) Redefines "eligible person."

(f) Provides this section is applicable to the property in which the person eligible for exemption owned an interest on the date the person was transferred out of this state as described by Subsection (c) rather than before January 1, 1999, or in which the person acquired the interest by gift, devise, or inheritance after that date.

(g) Requires the governor to issue a proclamation stating that a war or national emergency declared in accordance with federal law has ended, rather than when the hostilities in the Persian Gulf have ceased.

SECTION 2. Repealer: Section 31.02(h), Tax Code (regarding Delinquency Date).

SECTION 3. Provides that this Act applies to penalties and interest on delinquent taxes if the taxes are paid on or after the effective date of this Act, even of the penalties or interest accrued before the effective date of this Act.

SECTION 4. Effective date: upon passage or September 1, 2003.