

BILL ANALYSIS

Senate Research Center
83R2459 DDT-F

H.B. 709
By: Isaac (Deuell)
Finance
5/15/2013
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Under current law, when an individual makes an overpayment on his or her property taxes, the taxing unit may apply the amount of the overpayment to the property taxes on another property where that owner is delinquent. Interested parties note, however, that the taxing unit may not apply the overpayment to a delinquency on the same property. Additionally, the parties note that the surviving spouse of a disabled veteran is able to make property tax payments in installments, while the disabled veteran may not.

H.B. 709 amends current law relating to ad valorem tax payments and refunds.

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 26.15(g), Tax Code, as follows:

(g) Authorizes a taxing unity that determines a taxpayer is delinquent in ad valorem tax payments on property other than the property for which liability for a refund arises or for a tax year other than the tax year for which liability for a refund arises to apply the amount of an overpayment to the payment of the delinquent taxes if the taxpayer was the sole owner of the property for which the refund is sought on January 1 of the tax year in which the taxes that were overpaid were assessed, and on which the taxes are delinquent on January 1 of the tax year for which the delinquent taxes were assessed. Makes nonsubstantive changes.

SECTION 2. Amends Section 31.031(a), Tax Code, as follows:

(a) Provides that this section applies only to an individual who is qualified for an exemption under Section 11.13(c) (relating to entitling an adult who is disabled or is 65 or older to an exemption from taxation by a school district of a certain amount) or 11.22 (Disabled Veterans). Deletes existing text providing that this section applies only to an individual who is disabled or at least 65 years of age or the unmarried surviving spouse of a disabled veteran. Makes nonsubstantive changes.

SECTION 3. Amends Section 31.11(b), Tax Code, as follows:

(b) Authorizes a taxing unit that determines a taxpayer is delinquent in ad valorem tax payments on property other than the property for which liability for a refund arises or for a tax year other than the tax year for which liability for a refund arises to apply the amount of an overpayment or erroneous payment to the payment of the delinquent taxes if the taxpayer was the sole owner of the property for which the refund is sought on January 1 of the tax year for which the taxes that were overpaid or erroneously paid were assessed, and on which the taxes are delinquent on January 1 of the year for which the delinquent taxes were assessed. Makes nonsubstantive changes.

SECTION 4. Makes application of this Act prospective.

SECTION 5. Effective date: January 1, 2014.