

BILL ANALYSIS

Senate Research Center
84R2898 LEH-F

S.B. 1996
By: Menéndez
Finance
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

S.B. 1996 seeks to create an installment plan for homeowners to pay their taxes to the county tax assessor-collector.

Current law does not allow for a county to make an installment payment plan an option for homeowners, which results in late fees and penalties assessed to the homeowner. S.B. 1996 creates an alternative for Texas homeowners that will allow them to make installments to pay their taxes.

As proposed, S.B. 1996 amends current law relating to installment payments of ad valorem taxes imposed on certain residence homesteads.

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. Reenacts Section 31.031(a), Tax Code, as amended by Chapters 122 (H.B. 97), 643 (H.B. 709), and 935 (H.B. 1597), Acts of the 83rd Legislature, Regular Session, 2013, and amends it as follows:

(a) Provides that this section applies only to an individual who is qualified for an exemption under Section 11.13 (Residence Homestead), 11.132 (Donated Residence Homestead of Partially Disabled Veteran), or 11.22 (Disabled Veterans).

Deletes existing text providing that Subsection (a) applies only to an individual who is disabled or at least 65 years of age and qualified for an exemption under Section 11.13(c) or an individual who is a disabled veteran or the unmarried surviving spouse of a disabled veteran and qualified for an exemption under Section 11.132 or 11.22.

SECTION 2. Provides that this Act applies only to ad valorem taxes imposed for a tax year beginning on or after the effective date of this Act.

SECTION 3. Effective date: January 1, 2016.