

BILL ANALYSIS

S.B. 1047
By: Creighton
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties note an inconsistency in the law relating to installment payments of property taxes made by certain qualified individuals. S.B. 1047 seeks to reconcile that inconsistency and bring more standardization to tax offices.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

S.B. 1047 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, to establish that statutory provisions authorizing installment payments of property taxes imposed on certain residence homesteads apply only to an individual who is disabled or at least 65 years of age and entitled to an exemption from taxation by a public school district of \$10,000 of the appraised value of the individual's residence homestead or to a disabled veteran or the unmarried surviving spouse of a disabled veteran who qualified for an exemption under statutory provisions relating to exemptions on the donated residence homestead of a partially disabled veteran or exemptions on certain property owned by a disabled veteran.

S.B. 1047 amends the Tax Code to clarify the dates by which penalty-free and interest-free installment payments of property taxes imposed on certain property in a disaster area must be paid, provided the first installment is paid before the delinquency date, as follows: if the delinquency date is February 1, the second installment must be paid before April 1, the third installment before June 1, and the fourth installment before August 1. If the delinquency date is a date other than February 1, the second installment must be paid before the first day of the second month after the delinquency date, the third installment before the first day of the fourth month after the delinquency date, and the fourth installment before the first day of the sixth month after the delinquency date. The bill also authorizes an applicable person to pay taxes imposed on certain property in a disaster area that the person owns in four equal installments without penalty or interest if the first installment is paid and the required notice is provided before the first day of the first month after the delinquency date.

EFFECTIVE DATE

January 1, 2018.