

## **BILL ANALYSIS**

Senate Research Center  
77R11549 GJH-F

H.B. 3364  
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Intergovernmental Relations  
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Engrossed

### **DIGEST AND PURPOSE**

Under current law, an individual 65 years or older may defer paying delinquent homestead property taxes by filing a tax deferral affidavit with the appraisal district. This benefits elderly individuals who may not work and who live on a fixed income. Medically disabled individuals suffer the same economic disadvantages as the elderly, but are not eligible for the same deferral. H.B. 3364 entitles a medically disabled individual to defer or abate a suit to collect a delinquent residence homestead tax.

### **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. DEFERRED COLLECTION OF TAXES ON RESIDENCE HOMESTEAD  
OF ELDERLY OR DISABLED PERSON.

SECTION 2. Amends Section 33.06(a), Tax Code, to provide that an individual is entitled to defer or abate a suit to collect a delinquent tax if the individual is 65 or older or is disabled as defined by Section 11.13(m).

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