

BILL ANALYSIS

Senate Research Center

S.B. 796
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Finance
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Under current law, a tax collector is required to get approval from a majority of the entities in the taxing unit in order to allow split payments. However, statutory change is necessary for tax collectors to be allowed to extend split payments to residence homesteads.

As proposed, S.B. 796 repeals Section 31.03(b), Tax Code, in order to authorize persons to pay taxes on homestead residences in two payments, if approved by the taxing unit.

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. Repealer: Section 31.03(b) (regarding the application of a split-payment option to all units of an adopting taxing unit), Tax Code.

SECTION 2. Effective date: September 1, 2007.