

## **BILL ANALYSIS**

H.B. 709  
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Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

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 seeks to address these issues as they relate to property tax payments and refunds.

### **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**

H.B. 709 amends the Tax Code to authorize a taxing unit that determines a taxpayer is delinquent in property tax payments 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 in which the overpaid or erroneously paid taxes were assessed and on which the taxes are delinquent on January 1 of the tax year for which the delinquent taxes were assessed. The bill removes a provision limiting the property tax installment payment option for an individual who qualified for a residence homestead exemption from property taxes for certain disabled veterans to an individual who qualified as the surviving spouse of a disabled veteran.

### **EFFECTIVE DATE**

January 1, 2014.