

By: Isaac

H.B. No. 709

A BILL TO BE ENTITLED

AN ACT

relating to ad valorem tax payments and refunds.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 26.15(g), Tax Code, is amended to read as follows:

(g) A taxing unit that determines a taxpayer is delinquent in ad valorem tax payments on property other than the property for which liability for a refund arises or for a tax year other than the tax year for which liability for a refund arises may apply the amount of an overpayment to the payment of the delinquent taxes if the taxpayer was the sole owner of the property:

(1) for which the refund is sought on January 1 of the tax year in which the ~~[those]~~ taxes that were overpaid were assessed; and

(2) on which the taxes are delinquent on January 1 of the tax year for which the delinquent ~~[those]~~ taxes were assessed.

SECTION 2. Section 31.031(a), Tax Code, is amended to read as follows:

(a) This section applies only to~~+~~  
~~[(1)]~~ an individual who is~~+~~  
~~[(A) disabled or at least 65 years of age, and~~  
~~[(B)]~~ qualified for an exemption under Section 11.13(c)~~+~~ or  
~~[(2) an individual who is+~~

1                   ~~[(A) the unmarried surviving spouse of a~~  
2 ~~disabled veteran; and~~  
3                   ~~[(B) qualified for an exemption under Section]~~  
4 11.22.

5           SECTION 3. Section 31.11(b), Tax Code, is amended to read as  
6 follows:

7           (b) A taxing unit that determines a taxpayer is delinquent  
8 in ad valorem tax payments on property other than the property for  
9 which liability for a refund arises or for a tax year other than the  
10 tax year for which liability for a refund arises may apply the  
11 amount of an overpayment or erroneous payment to the payment of the  
12 delinquent taxes if the taxpayer was the sole owner of the property:

13                   (1) for which the refund is sought on January 1 of the  
14 tax year in which the ~~[those]~~ taxes that were overpaid or  
15 erroneously paid were assessed; and

16                   (2) on which the taxes are delinquent on January 1 of  
17 the tax year for which the delinquent ~~[those]~~ taxes were assessed.

18           SECTION 4. This Act applies only to ad valorem taxes imposed  
19 for an ad valorem tax year that begins on or after the effective  
20 date of this Act.

21           SECTION 5. This Act takes effect January 1, 2014.