

1-1 By: Isaac (Senate Sponsor - Deuell) H.B. No. 709
 1-2 (In the Senate - Received from the House May 10, 2013;
 1-3 May 10, 2013, read first time and referred to Committee on Finance;
 1-4 May 20, 2013, reported favorably by the following vote: Yeas 14,
 1-5 Nays 0; May 20, 2013, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20			X	
1-21	X			
1-22	X			

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to ad valorem tax payments and refunds.
 1-26 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
 1-27 SECTION 1. Section 26.15(g), Tax Code, is amended to read as
 1-28 follows:
 1-29 (g) A taxing unit that determines a taxpayer is delinquent
 1-30 in ad valorem tax payments on property other than the property for
 1-31 which liability for a refund arises or for a tax year other than the
 1-32 tax year for which liability for a refund arises may apply the
 1-33 amount of an overpayment to the payment of the delinquent taxes if
 1-34 the taxpayer was the sole owner of the property:
 1-35 (1) for which the refund is sought on January 1 of the
 1-36 tax year in which the ~~[those]~~ taxes that were overpaid were
 1-37 assessed; and
 1-38 (2) on which the taxes are delinquent on January 1 of
 1-39 the tax year for which the delinquent ~~[those]~~ taxes were assessed.
 1-40 SECTION 2. Section 31.031(a), Tax Code, is amended to read
 1-41 as follows:
 1-42 (a) This section applies only to~~+~~
 1-43 ~~[(1)]~~ an individual who is~~+~~
 1-44 ~~[(A) disabled or at least 65 years of age, and~~
 1-45 ~~[(B)]~~ qualified for an exemption under Section
 1-46 11.13(c)~~+~~ or
 1-47 ~~[(2) an individual who is+~~
 1-48 ~~[(A) the unmarried surviving spouse of a~~
 1-49 ~~disabled veteran, and~~
 1-50 ~~[(B) qualified for an exemption under Section]~~
 1-51 11.22.
 1-52 SECTION 3. Section 31.11(b), Tax Code, is amended to read as
 1-53 follows:
 1-54 (b) A taxing unit that determines a taxpayer is delinquent
 1-55 in ad valorem tax payments on property other than the property for
 1-56 which liability for a refund arises or for a tax year other than the
 1-57 tax year for which liability for a refund arises may apply the
 1-58 amount of an overpayment or erroneous payment to the payment of the
 1-59 delinquent taxes if the taxpayer was the sole owner of the property:
 1-60 (1) for which the refund is sought on January 1 of the
 1-61 tax year in which the ~~[those]~~ taxes that were overpaid or

2-1 erroneously paid were assessed; and
2-2 (2) on which the taxes are delinquent on January 1 of
2-3 the tax year for which the delinquent [~~those~~] taxes were assessed.

2-4 SECTION 4. This Act applies only to ad valorem taxes imposed
2-5 for an ad valorem tax year that begins on or after the effective
2-6 date of this Act.

2-7 SECTION 5. This Act takes effect January 1, 2014.

2-8 * * * * *