

1-1 By: Creighton S.B. No. 1047
 1-2 (In the Senate - Filed February 23, 2017; March 6, 2017,
 1-3 read first time and referred to Committee on Finance;
 1-4 April 26, 2017, reported favorably by the following vote: Yeas 13,
 1-5 Nays 0; April 26, 2017, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa	X			
1-9 Bettencourt	X			
1-10 Birdwell			X	
1-11 Hancock	X			
1-12 Huffman	X			
1-13 Kolthorst	X			
1-14 Nichols	X			
1-15 Schwertner	X			
1-16 Seliger	X			
1-17 Taylor of Galveston	X			
1-18 Uresti	X			
1-19 Watson	X			
1-20 West	X			
1-21 Whitmire			X	

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

1-25 relating to installment payments of ad valorem taxes.
 1-26 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
 1-27 SECTION 1. Section 31.031(a), Tax Code, as amended by
 1-28 Chapters 122 (H.B. 97), 643 (H.B. 709), and 935 (H.B. 1597), Acts of
 1-29 the 83rd Legislature, Regular Session, 2013, is reenacted to read
 1-30 as follows:
 1-31 (a) This section applies only to:
 1-32 (1) an individual who is:
 1-33 (A) disabled or at least 65 years of age; and
 1-34 (B) qualified for an exemption under Section
 1-35 11.13(c); or
 1-36 (2) an individual who is:
 1-37 (A) a disabled veteran or the unmarried surviving
 1-38 spouse of a disabled veteran; and
 1-39 (B) qualified for an exemption under Section
 1-40 11.132 or 11.22.
 1-41 SECTION 2. Section 31.032, Tax Code, is amended by amending
 1-42 Subsection (b) and adding Subsection (b-1) to read as follows:
 1-43 (b) A person may pay a taxing unit's taxes imposed on
 1-44 property that the person owns in four equal installments without
 1-45 penalty or interest if the first installment is paid [If,] before
 1-46 the delinquency date and is[, a person pays at least one-fourth of a
 1-47 taxing unit's taxes imposed on property that the person owns,]
 1-48 accompanied by notice to the taxing unit that the person will pay
 1-49 the remaining taxes in [installments, the person may pay the
 1-50 remaining taxes without penalty or interest in] three equal
 1-51 installments. If the delinquency date is February 1, the second
 1-52 [first] installment must be paid before April 1, the third [second]
 1-53 installment must be paid before June 1, and the fourth [third]
 1-54 installment must be paid before August 1. If the delinquency date
 1-55 is a date other than February 1, the second [first] installment must
 1-56 be paid before the first day of the second month after the
 1-57 delinquency date, the third [second] installment must be paid
 1-58 before the first day of the fourth month after the delinquency date,
 1-59 and the fourth [third] installment must be paid before the first day
 1-60 of the sixth month after the delinquency date.
 1-61 (b-1) Notwithstanding the deadline prescribed by Subsection

2-1 (b) for payment of the first installment, a person to whom this
2-2 section applies may pay the taxes in four equal installments as
2-3 provided by Subsection (b) if the first installment is paid and the
2-4 required notice is provided before the first day of the first month
2-5 after the delinquency date.

2-6 SECTION 3. This Act applies only to ad valorem taxes imposed
2-7 for a tax year beginning on or after the effective date of this Act.

2-8 SECTION 4. This Act takes effect January 1, 2018.

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