

1-1 By: West S.B. No. 1280  
1-2 (In the Senate - Filed February 28, 2019; March 7, 2019,  
1-3 read first time and referred to Committee on Property Tax;  
1-4 April 23, 2019, reported favorably by the following vote: Yeas 5,  
1-5 Nays 0; April 23, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	Bettencourt	X		
1-9	Paxton	X		
1-10	Creighton	X		
1-11	Hancock	X		
1-12	Hinojosa	X		

1-13 A BILL TO BE ENTITLED  
1-14 AN ACT

1-15 relating to the deferral or abatement of the collection of ad  
1-16 valorem taxes on an appreciating residence homestead.

1-17 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-18 SECTION 1. Sections 33.065(a), (f), and (g), Tax Code, are  
1-19 amended to read as follows:

1-20 (a) An individual is entitled to defer collection of a tax  
1-21 or abate a suit to collect a delinquent tax imposed on the portion  
1-22 of the appraised value of property the individual owns and occupies  
1-23 as the individual's residence homestead that exceeds the sum of:

1-24 (1) 105 percent of the appraised value of the property  
1-25 for the preceding year; and

1-26 (2) the market value of all new improvements to the  
1-27 property.

1-28 (f) If the collection of [~~delinquent~~] taxes on the property  
1-29 was deferred in a prior tax year and the sum of the amounts  
1-30 described by Subsections (a)(1) and (2) exceeds the appraised value  
1-31 of the property for the current tax year, the amount of taxes the  
1-32 collection of which may be deferred is reduced by the amount  
1-33 calculated by multiplying the taxing unit's tax rate for the  
1-34 current year by the amount by which that sum exceeds the appraised  
1-35 value of the property.

1-36 (g) A tax lien remains on the property and interest  
1-37 continues to accrue during the period collection of [~~delinquent~~]  
1-38 taxes is deferred or abated under this section. The annual interest  
1-39 rate during the deferral or abatement period is five [~~eight~~]  
1-40 percent instead of the rate provided by Section 33.01. Interest and  
1-41 penalties that accrued or that were incurred or imposed under  
1-42 Section 33.01 or 33.07 before the date the individual files the  
1-43 deferral affidavit under Subsection (c) or the date the judgment  
1-44 abating the suit is entered, as applicable, are preserved. A  
1-45 penalty is not incurred [~~on the delinquent taxes for which~~  
1-46 ~~collection is deferred or abated~~] during a deferral or abatement  
1-47 period. The additional penalty under Section 33.07 may be imposed  
1-48 and collected only if the [~~delinquent~~] taxes for which collection  
1-49 is deferred or abated remain delinquent on or after the 91st day  
1-50 after the date the deferral or abatement period expires. A plea of  
1-51 limitation, laches, or want of prosecution does not apply against  
1-52 the taxing unit because of deferral or abatement of collection as  
1-53 provided by this section.

1-54 SECTION 2. Section 33.065(g), Tax Code, as amended by this  
1-55 Act, applies only to interest that accrues during a deferral or  
1-56 abatement period on or after the effective date of this Act,  
1-57 regardless of whether the deferral or abatement period began before  
1-58 that date or begins on or after that date. Interest that accrued  
1-59 during a deferral or abatement period before the effective date of  
1-60 this Act is governed by the law in effect when the interest accrued,  
1-61 and that law is continued in effect for that purpose.

2-1 SECTION 3. This Act takes effect January 1, 2020.

2-2 \* \* \* \* \*