

## **BILL ANALYSIS**

Senate Research Center  
79R11272 JD-D

H.B. 2254  
By: Rose (Armbrister)  
Intergovernmental Relations  
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Engrossed

### **AUTHOR'S/SPONSOR'S STATEMENT OF INTENT**

Under current law, Section 31.031 of the Texas Property Tax Code, taxpayers that are 65 years old and over can pay property taxes in four equal installments. Presently, they are assessed a twelve percent penalty and interest if delinquent on the second or subsequent installment payment. When any other taxpayer is delinquent on his/her taxes, that taxpayer is assessed a six percent penalty.

H.B. 2254 reduces the penalty for taxpayers that are 65 years old and over to six percent.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 31.031(b), Tax Code, to provide that if the individual fails to make a payment before the applicable date provided by Subsection (a), the unpaid amount is delinquent and incurs a penalty of six, rather than 12, percent and interest as provided by Section 33.01(c) (Penalties and Interest). Provides that the penalty provided by Section 33.01(a) does not apply to the unpaid amount.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: September 1, 2005.