

BILL ANALYSIS

Senate Research Center
85R1948 TJB-D

H.B. 217
By: Canales et al. (Hinojosa)
Finance
4/28/2017
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

H.B. 217 would amend Chapter 33, Tax Code, regarding property tax collections, to include "disabled veterans" who qualified for a residence homestead exemption to be permitted to defer collection of property taxes, abate a suit to collect a delinquent tax, or to abate a sale to foreclose a tax lien.

Currently, only individuals who are 65 years of age or older or who are disabled are entitled to defer the property tax, or abate a collections suit or foreclosure sale. H.B. 217 seeks to extend this entitlement to certain disabled veterans.

H.B. 217 amends current law relating to the authority of certain persons to defer or abate the collection of ad valorem taxes on a person's residence homestead.

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 the heading to Section 33.06, Tax Code, to read as follows:

Sec. 33.06. DEFERRED COLLECTION OF TAXES ON RESIDENCE HOMESTEAD OF ELDERLY OR DISABLED PERSON OR DISABLED VETERAN.

SECTION 2. Amends Section 33.06(a), Tax Code, as follows:

(a) Provides that an individual is entitled to defer collection of a tax, abate a suit to collect a delinquent tax, or abate a sale to foreclose a tax lien if certain conditions are met, including if the individual is qualified to receive an exemption under Section 11.22 (Disabled Veterans). Makes nonsubstantive changes.

SECTION 3. Effective date: September 1, 2017.