

CHAPTER 753

H.B. No. 2043

An Act relating to the date on which unpaid property taxes become delinquent.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Section 31.04, Tax Code, is amended to read as follows:

Sec. 31.04. POSTPONEMENT OF DELINQUENCY DATE. (a) *If a tax bill is [tax bills are] mailed after January 10, the delinquency date provided by Section 31.02 of this code is postponed to the first day of the next month that will provide a period of at least 21 days after the date of mailing for payment of taxes before delinquent unless the taxing unit has adopted the discounts provided by Section 31.05(c) of this code, in which case the delinquency date is determined by Subsection (d) of this section.*

(b) *If the delinquency date is postponed as provided by this section, the assessor who mails the bills shall notify the governing body of each taxing unit whose taxes are included in the bills of the postponement.*

(c) *A payment option provided by Section 31.03 of this code or a discount adopted under Section 31.05(b) of this code does not apply to taxes that are calculated too late for it to be available.*

(d) *If a taxing unit mails its tax bills after September 30 and adopts the discounts provided by Section 31.05(c) of this code, the delinquency date is postponed to the first day of the next month following the fourth full calendar month following the date the tax bills were mailed.*

(e) *If the delinquency date for a tax is postponed under Subsection (a) of this section, that postponed delinquency date is the date on which penalties and interest begin to be incurred on the tax as provided by Section 33.01 of this code [For purposes of this section, a taxing unit's tax bills are considered mailed on the earliest date on which the unit has mailed all or substantially all of the tax bills].*

SECTION 2. *The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended, and that this Act take effect and be in force from and after its passage, and it is so enacted.*

Passed by the House on May 17, 1985, by the following vote: Yeas 134, Nays 0, 1 present, not voting; passed by the Senate on May 26, 1985, by the following vote: Yeas 31, Nays 0.

Approved: June 14, 1985

Effective: Immediately