

CHAPTER 171

H.B. No. 1270

AN ACT

relating to installment payments of ad valorem taxes imposed on the homestead of an elderly person.

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

SECTION 1. Section 31.031(a), Tax Code, is amended to read as follows:

(a) If before the delinquency date an individual who is at least 65 years of age *claims the elderly homestead exemption and* pays at least one-fourth of a taxing unit's taxes imposed on property that the person owns and occupies as a residence homestead, *accompanied by notice to the taxing unit that the person will pay the remaining taxes in installments,* the person may pay the remaining taxes without penalty or interest in three equal installments. The first installment must be paid before April 1, the second installment before June 1, and the third installment before August 1.

SECTION 2. This Act takes effect September 1, 1993.

SECTION 3. 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.

Passed by the House on March 25, 1993, by a non-record vote; the House concurred in Senate amendments to H.B. No. 1270 on May 4, 1993, by a non-record vote; passed by the Senate, with amendments, on April 28, 1993, by a viva-voce vote.

Approved May 17, 1993.

Effective Sept. 1, 1993.