

CHAPTER 539

H.B. No. 1374

AN ACT

relating to the acceptance by a collector of separate ad valorem tax payments and to restrictions or conditions on the payment of ad valorem taxes.

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

SECTION 1. Section 31.07, Tax Code, is amended by amending Subsection (b) and adding Subsection (d) to read as follows:

(b) A collector *shall accept* ~~[may adopt a policy of accepting]~~ payment of the tax imposed on a property by a taxing unit *that has adopted the discounts under Section 31.05 of this code separately* ~~[separate]~~ from taxes imposed on that property by other taxing units using the same collector, even if the taxes are included in the same bill. *The collector may adopt a policy of accepting separate payments in other circumstances.* If the tax paid is included in the same bill as other taxes that are not paid, the collector *shall* ~~[may]~~ send a revised bill or receipt to reflect the tax payment, *if a discount applies to the payment, and may send a*

*revised bill or receipt to reflect the tax payment in other circumstances. The sending of a revised bill does not affect the date on which the unpaid taxes become delinquent.*

*(d) Notwithstanding Subsection (c), a collector shall accept a partial payment of property taxes on a tax bill that includes taxes for more than one taxing unit if one or more of the taxing units has adopted the discounts under Section 31.05 of this code, the taxpayer directs that the partial payment be allocated first to the payment of the taxes owed one or more of the taxing units that have adopted the discounts, and the amount of the payment is equal to or greater than the amount of the taxes owed the taxing units designated by the taxpayer.*

SECTION 2. Chapter 31, Tax Code, is amended by adding Section 31.073 to read as follows:

*Sec. 31.073. RESTRICTED OR CONDITIONAL PAYMENTS PROHIBITED. A restriction or condition placed on a check in payment of taxes by the maker that limits the amount of taxes owed to an amount less than that stated in the tax bill is void unless the restriction or condition is authorized by this code.*

SECTION 3. (a) Section 1 of this Act takes effect September 1, 1993, and applies to the payment of a tax bill mailed on or after that date. The payment of a tax bill mailed before the effective date of Section 1 of this Act is governed by the law in effect on the date that the tax bill is mailed, and that law is continued in effect for that purpose.

(b) Section 2 of this Act takes effect September 1, 1993.

SECTION 4. 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 24, 1993, by a non-record vote; the House refused to concur in Senate amendments to H.B. No. 1374 on May 11, 1993, and requested the appointment of a conference committee to consider the differences between the two houses; the House adopted the conference committee report on H.B. No. 1374 on May 26, 1993, by a non-record vote; passed by the Senate, with amendments, on April 28, 1993, by a viva-voce vote; at the request of the House, the Senate appointed a conference committee to consider the differences between the two houses; the Senate adopted the conference committee report on H.B. No. 1374 on May 26, 1993, by a viva-voce vote.

Approved June 8, 1993.

Effective Sept. 1, 1993.