

CHAPTER 834

H.B. No. 1051

AN ACT

relating to the tax bill for taxes totaling a minor amount.

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

SECTION 1. Section 31.01(f), Tax Code, is amended to read as follows:

(f) The governing body of a taxing unit may provide in the manner required by law for official action by the body that a tax bill not be sent until the total amount of unpaid taxes the unit collects on the property is \$25 [\$5] or more. Penalties and interest do not accrue during a period when a bill is not sent because of the provisions of this section.

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 April 30, 1987, by the following vote: Yeas 142, Nays 0, 1 present, not voting. Passed by the Senate on May 21, 1987, by the following vote: Yeas 30, Nays 0.

Approved June 18, 1987.

Effective June 18, 1987.