

BILL SUMMARY
1st Session of the 58th Legislature

Bill No.:	HB 2324
Version:	FA2
Request Number:	7913
Author:	Rep. Frix
Date:	3/9/2021
Impact:	Process for Payment of Delinquent Ad Valorem Taxes

Permissive Provision

Research Analysis

HB 2324 provides each county treasurer the discretion to allow a taxpayer to make payments on the total amount of taxes levied on an ad valorem basis due each fiscal year, to be held on trust deposit until the amount paid is sufficient to pay the total amount due.

Modifications Contained in Floor Substitute

The second floor substitute for HB 2324 allows certain county treasurers to allow up to three payments for taxes levied that have become delinquent.

Prepared By: Emily McPherson

Fiscal Analysis

The measure provides that when taxes are delinquent the county treasurer may allow up to three payments of the taxes owed, plus interest, to be paid in full prior to a sale. The provision is only applicable to counties with a population of at least 65,000 but not more than 70,000 according to the 2010 Federal Decennial Census which includes the most recent population estimate.

No measureable impact, aside from potential interest paid, is anticipated as one county population is included in the range provided in the measure.

Prepared By: Mark Tygret

Other Considerations

None.