

BILL ANALYSIS

Senate Research Center

C.S.S.B. 1438
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Intergovernmental Relations
4-3-97
Committee Report (Substituted)

DIGEST

Currently, there is no provision relating to a late application for a veterans organization in the Tax Code. This bill would provide for a grace period during which a veterans organization could file for a property tax exemption. This bill would also authorize certain taxes to be refunded if the veterans organization had paid the taxes under protest.

PURPOSE

As proposed, S.B. 1438 provides an exemption from ad valorem taxation for certain veterans organizations.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Chapter 11, Tax Code, by adding Section 11.438, as follows:

Sec. 11.438. LATE APPLICATION FOR VETERAN'S ORGANIZATION EXEMPTION. Requires the chief appraiser to accept and approve or deny an application for an exemption under Section 11.23(a) of this code after the filing deadline provided by Section 11.43 of this code if the application is filed by a certain date. Authorizes the chief appraiser to approve a later application for an exemption only upon a showing that the taxes, penalties, and interest were paid under protest, under certain conditions. Requires the chief appraiser to notify the collector for each taxing unit in which the property was taxable in the year if a late application is approved after approval of the appraisal records for the year for which the exemption is granted. Requires the collector to deduct from the organization's tax bill the amount of tax imposed on the property for that year and any penalties and interest relating to that tax if the tax and related penalties and interest have not been paid. Authorizes the organization to apply for a refund of the taxes, penalties, and interest paid as provided by Section 31.11, if the tax, penalties, and interest were paid under protest. Provides that Section 31.11(c) does not apply to a refund under this section. Prohibits an application from being filed under this section after December 31, 1998.

SECTION 2. Effective date: September 1, 1997.

SECTION 3. Emergency clause.

SUMMARY OF COMMITTEE CHANGES

Amends the relating clause.

SECTION 1.

Amends Chapter 11C, Section 11.438, Tax Code, to authorize the organization to apply for a refund of the tax, penalties, and interest paid as provided by Section 31.11, under certain conditions. Provides that Section 31.11(c) does not apply to a refund under this section. Makes nonsubstantive changes.