

BILL ANALYSIS

Senate Research Center
78R6750 SMH-F

H.B. 2147
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Intergovernmental Relations
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Engrossed

DIGEST AND PURPOSE

Currently, Section 11.431(a), Tax Code, provides that a late application for a homestead exemption must be filed not later than one year after the date the ad valorem taxes on the homestead for that tax year were paid or became delinquent, whichever is earlier. Thus, delinquent taxpayers, under current law, have a benefit that is not afforded to those who pay their taxes on time. H.B. 2147 attempts to correct this inequity.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 11.431(a), Tax Code, to require the chief appraiser to accept and approve or deny an application for a residence homestead exemption after the deadline for filing it has passed if it is filed not later than one year after the delinquency date for the taxes on the homestead. Deletes language relating to the date the homestead taxes were paid or became delinquent.

SECTION 2. Effective date: upon passage or September 1, 2003.