

BILL ANALYSIS

Senate Research Center

S.B. 1659
By: Madla
Intergovernmental Relations
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As Filed

DIGEST AND PURPOSE

As proposed, S.B. 1659 addresses a number of issues regarding ad valorem tax exemptions, payments, and refunds.

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 1.111(f), Tax Code, to add tax refunds to a list of items for which a property owner may instruct an appraisal district, appraisal review board, and each taxing unit in the appraisal district to deliver those items to a specified person other than the property owner.

SECTION 2. Amends Section 11.431(a), Tax Code, to require the chief appraiser to accept an application for homestead exemption under Section 11.13 after the filing deadline provided by section 11.43 if the application is filed not later than December 31 of the fifth, rather than one, year after the year in which the taxes for which the exemption is claimed were imposed, rather than on the homestead were paid or became delinquent, whichever is earlier.

SECTION 3. Amends Section 26.15(f), Tax Code, to require a refund under this subsection to be made to the person who was the owner of the property on January 1 of the tax year in which the taxes were assessed unless otherwise specified by that person. Requires the taxing unit to make a refund under this subsection without requiring additional action by or documentation from the property owner.

SECTION 4. Amends Section 31.075, Tax Code, by adding Subsection (c) to prohibit a taxing unit from requiring a property owner or the property owner's agent to provide a receipt issued under this subsection as evidence that a tax has been paid.

SECTION 5. Amends Section 31.11, Tax Code, by adding Subsection (h) to prohibit a taxing unit from requiring a tax receipt issued under Section 31.075 to be submitted to the taxing unit in order for the property tax owner to receive a refund under this section.

SECTION 6. Effective date: September 1, 2003.