

BILL ANALYSIS

Senate Research Center
82R3751 CJC-D

H.B. 645
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Intergovernmental Relations
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

H.B. 645 amends current law relating to the information required to be included on a form for an application for an exemption from ad valorem taxation of property owned by a charitable organization.

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 11.43(f), Tax Code, as follows:

(f) Requires that the form, if the applicant is a charitable organization with a federal tax identification number, allow the applicant to provide the organization's federal tax identification number in lieu of a driver's license number, personal identification certificate number, or social security account number.

SECTION 2. Makes application of Section 11.43 (Application for Exemption), Tax Code, as amended by this Act, to an application for an exemption from ad valorem taxation of property owned by a charitable organization filed with the chief appraiser, prospective.

SECTION 3. Effective date: September 1, 2011.