

## **BILL ANALYSIS**

Senate Research Center

S.B. 1438  
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As Filed

### **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 A VETERANS 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 upon showing that such payment was made 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 or years for which the exemption is granted 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 veterans organization's tax bill the amount of tax imposed on the property for that year or years and any penalties and interest relating to that tax if the tax and related penalties and interest have not been paid, or a showing is made that such payments were made under protest. Authorizes the collector to refund certain taxes, penalties and interest constituting an overpayment or erroneous payment under Section 31.11 of this code. Prohibits an application from being filed under this section after December 31, 1998.

SECTION 2. Effective date: September 1, 1997.

SECTION 3. Emergency clause.