

By: Cain

H.B. No. 1421

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the temporary exemption from ad valorem taxation of a
3 portion of the appraised value of certain property damaged by a
4 disaster.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 11.43(s), Tax Code, is amended to read as
7 follows:

8 (s) A person who qualifies for an exemption under Section
9 11.35(b) must apply for the exemption not later than the 105th day
10 after the date the governor declares the area in which the person's
11 qualified property is located to be a disaster area. [~~A person who
12 qualifies for an exemption under Section 11.35(c) must apply for
13 the exemption not later than the 45th day after the date the
14 governing body of the taxing unit adopts the exemption.~~] The chief
15 appraiser may extend the deadline [~~deadlines~~] prescribed by this
16 subsection for good cause shown.

17 SECTION 2. Sections 11.35(c), (d), and (e), Tax Code, are
18 repealed.

19 SECTION 3. The change in law made by this Act applies only
20 to ad valorem taxes imposed for a tax year that begins on or after
21 the effective date of this Act.

22 SECTION 4. This Act takes effect January 1, 2022.