

1-1 By: Paul, Raymond, Murr (Senate Sponsor - Springer) H.B. No. 2121  
1-2 (In the Senate - Received from the House April 26, 2023;  
1-3 April 26, 2023, read first time and referred to Committee on Local  
1-4 Government; May 11, 2023, reported adversely, with favorable  
1-5 Committee Substitute by the following vote: Yeas 9, Nays 0;  
1-6 May 11, 2023, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	Bettencourt	X		
1-10	Springer	X		
1-11	Eckhardt	X		
1-12	Gutierrez	X		
1-13	Hall	X		
1-14	Nichols	X		
1-15	Parker	X		
1-16	Paxton	X		
1-17	West	X		

1-18 COMMITTEE SUBSTITUTE FOR H.B. No. 2121 By: Springer

1-19 A BILL TO BE ENTITLED  
1-20 AN ACT

1-21 relating to the form of a rendition statement or property report  
1-22 used to render property for ad valorem tax purposes.

1-23 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-24 SECTION 1. Section 22.24(e), Tax Code, is amended to read as  
1-25 follows:

1-26 (e) To be valid, a rendition or report must be sworn to  
1-27 before an officer authorized by law to administer an oath. The  
1-28 comptroller may not prescribe or approve a rendition or report form  
1-29 unless the form provides for the person filing the form to swear  
1-30 that the information provided in the rendition or report is true and  
1-31 accurate to the best of the person's knowledge and belief. This  
1-32 subsection does not apply to a rendition or report filed:

1-33 (1) by a secured party, as defined by Section 22.01;

1-34 (2) by ~~the~~ the property owner;

1-35 (3) by ~~an~~ an employee of the property owner;

1-36 (4) by ~~an~~ an employee of a property owner on behalf  
1-37 of an affiliated entity of the property owner; or

1-38 (5) on behalf of a property owner who is rendering  
1-39 tangible personal property used for the production of income and  
1-40 whose good faith estimate of the market value of that property is  
1-41 not more than \$25,000.

1-42 SECTION 2. The change in law made by this Act applies only  
1-43 to the rendition of property for ad valorem tax purposes for a tax  
1-44 year that begins on or after January 1, 2024.

1-45 SECTION 3. This Act takes effect January 1, 2024.

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