

BILL ANALYSIS

H.B. 2147
By: Gattis
Local Government Ways and Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Currently, Section 11.431(a), Tax Code, provides that a late application for a homestead exemption must be filed not later than one year after the date the ad valorem taxes on the homestead for that tax year were paid or became delinquent, whichever is earlier. This current law creates an inequitable result for the property owner who pays the ad valorem taxes on his or her homestead soon after receiving his or her tax bill as opposed to a property owner who allows the tax on his or her homestead to become delinquent. Thus, delinquent taxpayers, under current law, have a benefit that is not afforded to those who pay their taxes on time. For example, a property owner who pays the tax on his or her homestead on October 1 of a given year would have 123 fewer days to file a late application for a homestead exemption than the property owner whose taxes remain unpaid on the delinquency date. H.B. 2147 attempts to correct this inequity.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

SECTION 1. Amends Section 11.431(a), Tax Code, as follows:

(a) Applies the delinquency date as the uniform date for filing a late application for a homestead exemption for both delinquent and current taxpayers.

SECTION 2. Provides that the Act takes effect immediately if the bill receives a vote of two-thirds of the members of each house; otherwise, September 1, 2003.

EFFECTIVE DATE

Immediately if the bill receives a vote of two-thirds of the members of each house; otherwise, September 1, 2003.