

## **BILL ANALYSIS**

Senate Research Center

S.B. 1659  
By: Madla  
Intergovernmental Relations  
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Enrolled

### **DIGEST AND PURPOSE**

S.B. 1659 addresses a number of issues regarding ad valorem tax exemptions, payments, and refunds.

### **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 1.111(f), Tax Code, to add tax refunds to a list of items for which a property owner may direct an appraisal district, appraisal review board, and each taxing unit participating in the appraisal district to deliver those items to a specified person other than the property owner.

SECTION 2. Amends Section 11.13, Tax Code, by adding Subsection (s) to prohibit a person who receives an exemption authorized by Subsection (c) or (d) for an individual 65 years of age or older for a tax year and who subsequently establishes a different residence homestead during the same tax year from qualifying for an exemption authorized by Subsection (c) or (d) for an individual 65 years of age or older on the subsequent residence homestead before January 1 of the following tax year.

SECTION 3. Amends Section 11.431(a), Tax Code, to require the chief appraiser to accept an application for homestead exemption under Section 11.13 after the filing deadline provided by section 11.43 if the application is filed not later than January 31 one year after the year in which the taxes for which the exemption is claimed were imposed, rather than on the homestead were paid, or became delinquent, rather than whichever is earlier.

SECTION 4. Amends Section 26.112(a), Tax Code, to make a nonsubstantive change.

SECTION 5. Amends Section 26.15(f), Tax Code, to require a taxing unit, if a correction decreases the tax liability of a property owner after the owner or his agent has been billed for, rather than paid, the tax, to refund to the property owner the difference between the tax paid and the tax legally due. Requires a refund under this subsection to be made to the person who was the owner of the property on January 1 of the tax year in which the taxes were assessed unless otherwise specified by that person. Requires the taxing unit to make a refund under this subsection without requiring additional action by or documentation from the property owner, the owner's agent or the party who paid the taxes.

SECTION 6. Amends Section 31.075, Tax Code, by adding Subsection (c) to prohibit a taxing unit from requiring a property owner or the property owner's agent to provide a receipt issued under this subsection as evidence that a tax has been paid.

SECTION 7. Amends Section 31.11, Tax Code, by adding Subsection (h) to provide that overpayments caused by a change of exemption status or correction of the tax roll are covered under Section 26.15.

SECTION 8. Repealer: Section 26.10(b), Tax Code.

SECTION 9. (a) Effective date: September 1, 2003.

(b) Provides that the amendments to Sections 11.13 and 26.112, Tax Code, made by this Act and the repeal of Subsection (b), Section 26.10, Tax Code, by this Act take effect January 1, 2004, and apply only to ad valorem taxes imposed for a tax year that begins on or after that date.