

By: Ellis

H.B. No. 179

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the qualification of a county fair association for an ad  
3 valorem tax exemption.

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

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

7 (c) An exemption provided by Section 11.13, 11.17, 11.18,  
8 11.182, 11.183, 11.19, 11.20, 11.21, 11.22, 11.23(h) or (j)  
9 [~~11.23(j)~~], 11.29, 11.30, or 11.31, once allowed, need not be  
10 claimed in subsequent years, and except as otherwise provided by  
11 Subsection (e), the exemption applies to the property until it  
12 changes ownership or the person's qualification for the exemption  
13 changes. However, the chief appraiser may require a person allowed  
14 one of the exemptions in a prior year to file a new application to  
15 confirm the person's current qualification for the exemption by  
16 delivering a written notice that a new application is required,  
17 accompanied by an appropriate application form, to the person  
18 previously allowed the exemption.

19 SECTION 2. This Act takes effect January 1, 2004.