

1-1 By: Ellis (Senate Sponsor - Ellis) H.B. No. 179  
1-2 (In the Senate - Received from the House May 5, 2003;  
1-3 May 7, 2003, read first time and referred to Committee on Finance;  
1-4 May 26, 2003, reported favorably by the following vote: Yeas 10,  
1-5 Nays 0; May 26, 2003, sent to printer.)

1-6 A BILL TO BE ENTITLED  
1-7 AN ACT

1-8 relating to the qualification of a county fair association for an ad  
1-9 valorem tax exemption.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Section 11.43(c), Tax Code, is amended to read as  
1-12 follows:

1-13 (c) An exemption provided by Section 11.13, 11.17, 11.18,  
1-14 11.182, 11.183, 11.19, 11.20, 11.21, 11.22, 11.23(h) or (j)  
1-15 [~~11.23(j)~~], 11.29, 11.30, or 11.31, once allowed, need not be  
1-16 claimed in subsequent years, and except as otherwise provided by  
1-17 Subsection (e), the exemption applies to the property until it  
1-18 changes ownership or the person's qualification for the exemption  
1-19 changes. However, the chief appraiser may require a person allowed  
1-20 one of the exemptions in a prior year to file a new application to  
1-21 confirm the person's current qualification for the exemption by  
1-22 delivering a written notice that a new application is required,  
1-23 accompanied by an appropriate application form, to the person  
1-24 previously allowed the exemption.

1-25 SECTION 2. This Act takes effect January 1, 2004.

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