

By: Gattis

H.B. No. 2147

A BILL TO BE ENTITLED

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AN ACT

2 relating to the filing of a late application for a residence
3 homestead exemption from ad valorem taxation.

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

5 SECTION 1. Section 11.431(a), Tax Code, is amended to read
6 as follows:

7 (a) The chief appraiser shall accept and approve or deny an
8 application for a residence homestead exemption after the deadline
9 for filing it has passed if it is filed not later than one year after
10 the delinquency date for the taxes on the homestead [~~were paid or~~
11 ~~became delinquent, whichever is earlier~~].

12 SECTION 2. This Act takes effect immediately if it receives
13 a vote of two-thirds of all the members elected to each house, as
14 provided by Section 39, Article III, Texas Constitution. If this
15 Act does not receive the vote necessary for immediate effect, this
16 Act takes effect September 1, 2003.