

1-1 By: Gattis (Senate Sponsor - Wentworth) H.B. No. 2147
1-2 (In the Senate - Received from the House May 7, 2003;
1-3 May 9, 2003, read first time and referred to Committee on
1-4 Intergovernmental Relations; May 20, 2003, reported favorably by
1-5 the following vote: Yeas 3, Nays 0; May 20, 2003, sent to printer.)

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

1-8 relating to the filing of a late application for a residence
1-9 homestead exemption from ad valorem taxation.

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

1-11 SECTION 1. Section 11.431(a), Tax Code, is amended to read
1-12 as follows:

1-13 (a) The chief appraiser shall accept and approve or deny an
1-14 application for a residence homestead exemption after the deadline
1-15 for filing it has passed if it is filed not later than one year after
1-16 the delinquency date for the taxes on the homestead [~~were paid or~~
1-17 ~~became delinquent, whichever is earlier~~].

1-18 SECTION 2. This Act takes effect immediately if it receives
1-19 a vote of two-thirds of all the members elected to each house, as
1-20 provided by Section 39, Article III, Texas Constitution. If this
1-21 Act does not receive the vote necessary for immediate effect, this
1-22 Act takes effect September 1, 2003.

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