

By: Phillips

H.B. No. 29

A BILL TO BE ENTITLED

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24

AN ACT

relating to the procedure for rendering certain property for ad valorem taxation if the information contained in the most recently filed rendition statement continues to be accurate.

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

SECTION 1. Section 22.01, Tax Code, is amended by adding Subsection (1) to read as follows:

(1) If the information contained in the most recent rendition statement filed by a person in a prior tax year is accurate with respect to the current tax year, the person may comply with the requirements of Subsection (a) by filing a rendition statement on a form prescribed or approved by the comptroller under Section 22.24(c) on which the person has checked the appropriate box to affirm that the information continues to be accurate.

SECTION 2. Section 22.24(c), Tax Code, is amended to read as follows:

(c) The comptroller may prescribe or approve different forms for different kinds of property but shall ensure that each form requires a property owner to furnish the information necessary to identify the property and to determine its ownership, taxability, and situs. Each form must include a box that the property owner may check to permit the property owner to affirm that the information contained in the most recent rendition statement filed by the property owner in a prior tax year is accurate with

1 respect to the current tax year in accordance with Section
2 22.01(1). A form may not require but may permit a property owner to
3 furnish information not specifically required by this chapter to be
4 reported. In addition, a form prescribed or approved under this
5 subsection must contain the following statement in bold type: "If
6 you make a false statement on this form, you could be found guilty
7 of a Class A misdemeanor or a state jail felony under Section 37.10,
8 Penal Code."

9 SECTION 3. (a) As soon as practicable after the effective
10 date of this Act, but not later than January 1, 2006, the
11 comptroller shall prescribe or approve the forms required by
12 Section 22.24(c), Tax Code, as amended by this Act.

13 (b) This Act applies only to the rendition of property for
14 ad valorem tax purposes for a tax year that begins on or after
15 January 1, 2006.

16 SECTION 4. (a) Except as provided by Subsection (b) of this
17 section, this Act takes effect November 1, 2005.

18 (b) Section 1 of this Act takes effect January 1, 2006.