

By: Phillips

H.B. No. 818

A BILL TO BE ENTITLED

1 AN ACT

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

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

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

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

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

17 (c) The comptroller may prescribe or approve different
18 forms for different kinds of property but shall ensure that each
19 form requires a property owner to furnish the information necessary
20 to identify the property and to determine its ownership,
21 taxability, and situs. Each form must include a box that the
22 property owner may check to permit the property owner to affirm that
23 the information contained in the most recent rendition statement
24 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(k). 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 September 1, 2005.

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