

## **BILL ANALYSIS**

C.S.H.B. 1337  
By: Hilderbran  
Ways & Means  
Committee Report (Substituted)

### **BACKGROUND AND PURPOSE**

A homeowner may apply for a residence homestead exemption on the homeowner's principal residence. A residence homestead exemption removes part of the home's value from taxation to lower the homeowner's property taxes. A residence homestead is a separate structure, condominium, or manufactured home located on owned or leased land, and qualifies for such an exemption as long as the individual living in the home is the owner. A residence homestead can include up to 20 acres, if the land is owned by the homeowner and used as a yard or other purpose related to the residential use of the homestead.

C.S.H.B. 1337 amends the Tax Code to require two specific forms of identification issued by a government entity to show that an applicant homeowner resides at the homestead for which the applicant claims a residence homestead exemption. The bill prohibits the chief appraiser from allowing such an exemption if the two forms of identification do not correspond to the address claimed as a residence homestead.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

C.S.H.B. 1337 requires a copy of the applicant's driver's license or state-issued personal identification certificate, and a copy of the applicant's vehicle registration receipt, to be included with an application for a residence homestead property tax exemption. The bill prohibits a chief appraiser from allowing such an exemption unless the address on the driver's license or state issued personal identification certificate corresponds to the address on the vehicle registration receipt and unless the address so indicated corresponds to the address of the property for which the exemption is claimed.

### **EFFECTIVE DATE**

September 1, 2009.

### **COMPARISON OF ORIGINAL AND SUBSTITUTE**

C.S.H.B. 1337 differs from the original by requiring an application for a residence homestead exemption to include a copy of the applicant's driver's license or state-issued personal identification certificate, and a copy of the applicant's vehicle registration receipt, and requiring the addresses they contain to match and to agree with the address of the property for which the

exemption is claimed, whereas the original requires the application to include copies of two documents or other forms of identification that indicate the applicant's address, and requiring the addresses they contain likewise to match and to agree with the address of the property for which the exemption is claimed, but without being specific as to the two forms of identification required.