

By: Orr

H.B. No. 645

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the information required to be included on a form for an  
3 application for an exemption from ad valorem taxation of property  
4 owned by a charitable organization.

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

6 SECTION 1. Section 11.43(f), Tax Code, is amended to read as  
7 follows:

8 (f) The comptroller, in prescribing the contents of the  
9 application form for each kind of exemption, shall ensure that the  
10 form requires an applicant to furnish the information necessary to  
11 determine the validity of the exemption claim. The form must  
12 require an applicant to provide the applicant's name and driver's  
13 license number, personal identification certificate number, or  
14 social security account number. If the applicant is a charitable  
15 organization with a federal tax identification number, the form  
16 must allow the applicant to provide the organization's federal tax  
17 identification number in lieu of a driver's license number,  
18 personal identification certificate number, or social security  
19 account number. The comptroller shall include on the forms a notice  
20 of the penalties prescribed by Section 37.10, Penal Code, for  
21 making or filing an application containing a false statement. The  
22 comptroller shall include, on application forms for exemptions that  
23 do not have to be claimed annually, a statement explaining that the  
24 application need not be made annually and that if the exemption is

1 allowed, the applicant has a duty to notify the chief appraiser when  
2 the applicant's entitlement to the exemption ends. In this  
3 subsection:

4 (1) "Driver's license" has the meaning assigned that  
5 term by Section 521.001, Transportation Code.

6 (2) "Personal identification certificate" means a  
7 certificate issued by the Department of Public Safety under  
8 Subchapter E, Chapter 521, Transportation Code.

9 SECTION 2. Section 11.43, Tax Code, as amended by this Act,  
10 applies only to an application for an exemption from ad valorem  
11 taxation of property owned by a charitable organization filed with  
12 a chief appraiser on or after September 1, 2011. An application for  
13 an exemption from ad valorem taxation of property owned by a  
14 charitable organization filed with a chief appraiser before  
15 September 1, 2011, is governed by the law in effect when the  
16 application was filed, and the former law is continued in effect for  
17 that purpose.

18 SECTION 3. This Act takes effect September 1, 2011.