

1-1 By: Orr, et al. (Senate Sponsor - Patrick) H.B. No. 645  
1-2 (In the Senate - Received from the House April 7, 2011;  
1-3 April 20, 2011, read first time and referred to Committee on  
1-4 Intergovernmental Relations; May 21, 2011, reported favorably by  
1-5 the following vote: Yeas 3, Nays 0; May 21, 2011, sent to printer.)

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

1-8 relating to the information required to be included on a form for an  
1-9 application for an exemption from ad valorem taxation of property  
1-10 owned by a charitable organization.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Section 11.43(f), Tax Code, is amended to read as  
1-13 follows:

1-14 (f) The comptroller, in prescribing the contents of the  
1-15 application form for each kind of exemption, shall ensure that the  
1-16 form requires an applicant to furnish the information necessary to  
1-17 determine the validity of the exemption claim. The form must  
1-18 require an applicant to provide the applicant's name and driver's  
1-19 license number, personal identification certificate number, or  
1-20 social security account number. If the applicant is a charitable  
1-21 organization with a federal tax identification number, the form  
1-22 must allow the applicant to provide the organization's federal tax  
1-23 identification number in lieu of a driver's license number,  
1-24 personal identification certificate number, or social security  
1-25 account number. The comptroller shall include on the forms a notice  
1-26 of the penalties prescribed by Section 37.10, Penal Code, for  
1-27 making or filing an application containing a false statement. The  
1-28 comptroller shall include, on application forms for exemptions that  
1-29 do not have to be claimed annually, a statement explaining that the  
1-30 application need not be made annually and that if the exemption is  
1-31 allowed, the applicant has a duty to notify the chief appraiser when  
1-32 the applicant's entitlement to the exemption ends. In this  
1-33 subsection:

1-34 (1) "Driver's license" has the meaning assigned that  
1-35 term by Section 521.001, Transportation Code.

1-36 (2) "Personal identification certificate" means a  
1-37 certificate issued by the Department of Public Safety under  
1-38 Subchapter E, Chapter 521, Transportation Code.

1-39 SECTION 2. Section 11.43, Tax Code, as amended by this Act,  
1-40 applies only to an application for an exemption from ad valorem  
1-41 taxation of property owned by a charitable organization filed with  
1-42 a chief appraiser on or after September 1, 2011. An application for  
1-43 an exemption from ad valorem taxation of property owned by a  
1-44 charitable organization filed with a chief appraiser before  
1-45 September 1, 2011, is governed by the law in effect when the  
1-46 application was filed, and the former law is continued in effect for  
1-47 that purpose.

1-48 SECTION 3. This Act takes effect September 1, 2011.

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