

BILL ANALYSIS

H.B. 1287
By: Hilderbran
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Recently enacted legislation addressed what information should be provided by a homeowner who is applying to the chief appraiser for a property tax exemption for a residence homestead. Interested parties assert that the legislation accomplished the goals of eliminating a somewhat pervasive problem of some individuals obtaining more than one homestead exemption in violation of the law and ensuring that an individual who changes addresses updates the person's driver's license in a timely fashion as required by law.

However, recent developments illustrate the need to make adjustments to current requirements. Interested parties contend that proof-of-residence requirements involving a Texas driver's license or Texas identification card and vehicle registration reflecting the address of the property for which the exemption application is made are problematic for a wide range of Texans because they make a person ineligible for the exemption if the person moves to an address different from the address originally used when registering the vehicle. H.B. 1287 seeks to address these issues by creating additional exemptions and removing problematic requirements.

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

H.B. 1287 amends the Tax Code to exempt an applicant for a property tax exemption for a residence homestead from having to include a copy of the applicant's driver's license or state-issued personal identification certificate with the application for the exemption if the applicant is a resident of a facility that provides services related to health, infirmity, or aging or is certified for participation in the address confidentiality program administered by the attorney general for victims of family violence, sexual assault, or stalking. The bill removes the requirement that the application include a copy of the applicant's vehicle registration receipt or, if the applicant does not own a vehicle, an affidavit to that effect signed by the applicant and a copy of a utility bill for the property subject to the claimed exemption in the applicant's name.

H.B. 1287 authorizes a chief appraiser to waive the requirement that the address of the property for which the exemption is claimed correspond to the address listed on the driver's license or state-issued personal identification certificate provided by the applicant under the following conditions: if the applicant is an active duty member of the U.S. military or the spouse of an active duty member and the applicant includes with the application a copy of the applicant's or spouse's military identification card and a copy of a utility bill for the property subject to the claimed exemption in the applicant's or spouse's name; or if the applicant holds a driver's license for which the actual residence address has been omitted because the applicant is a federal judge, state judge, or the spouse of a federal or state judge, or a peace officer and the applicant includes with the application a copy of the application for that license provided to the Texas Department of Transportation.

EFFECTIVE DATE

September 1, 2013.