

By: Alonzo

H.B. No. 636

A BILL TO BE ENTITLED

AN ACT

1
2 relating to proof of eligibility for an exemption from ad valorem
3 taxation of the residence homestead of a person.

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

5 SECTION 1. Sections 11.43(f), (j), and (n), Tax Code, are
6 amended to read as follows:

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

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

4 (1) "Consular identification certificate" means an
5 identification certificate issued by a consular office of the
6 United Mexican States.

7 (2) "Driver's license" has the meaning assigned that
8 term by Section 521.001, Transportation Code.

9 (3) [~~(2)~~] "Personal identification certificate" means
10 a certificate issued by the Department of Public Safety under
11 Subchapter E, Chapter 521, Transportation Code.

12 (j) In addition to the items required by Subsection (f), an
13 application for a residence homestead exemption prescribed by the
14 comptroller and authorized by Section 11.13 must:

15 (1) list each owner of the residence homestead and the
16 interest of each owner;

17 (2) state that the applicant does not claim an
18 exemption under that section on another residence homestead in this
19 state or claim a residence homestead exemption on a residence
20 homestead outside this state;

21 (3) state that each fact contained in the application
22 is true;

23 (4) include a copy of the applicant's driver's
24 license, ~~or~~ state-issued personal identification certificate, or
25 identification certificate issued by a consular office of the
26 United Mexican States and:

27 (A) a copy of the applicant's vehicle

1 registration receipt; or

2 (B) if the applicant does not own a vehicle, an
3 affidavit to that effect signed by the applicant and a copy of a
4 utility bill for the property subject to the claimed exemption in
5 the applicant's name;

6 (5) state that the applicant has read and understands
7 the notice of the penalties required by Subsection (f); and

8 (6) be signed by the applicant.

9 (n) A chief appraiser may not allow an exemption provided by
10 Section 11.13 unless:

11 (1) the address on the driver's license, ~~[or]~~
12 state-issued personal identification certificate, or
13 identification certificate issued by a consular office of the
14 United Mexican States provided by the applicant under Subsection
15 (j) corresponds to the address on the applicant's vehicle
16 registration receipt or utility bill provided under that
17 subsection; and

18 (2) the address indicated in Subdivision (1)
19 corresponds to the address of the property for which the exemption
20 is claimed.

21 SECTION 2. Section 11.43, Tax Code, as amended by this Act,
22 applies only to an application for a residence homestead exemption
23 filed with a chief appraiser on or after the effective date of this
24 Act. An application for a residence homestead exemption filed with
25 a chief appraiser before the effective date of this Act is governed
26 by the law in effect when the application was filed, and the former
27 law is continued in effect for that purpose.

1 SECTION 3. This Act takes effect September 1, 2013.