

BILL ANALYSIS

C.S.H.B. 806
By: Lozano
Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Current law requires an application for a residence homestead exemption from property taxation to include a copy of an applicant's driver's license or state-issued personal identification certificate, both of which are forms of photo identification. Interested parties contend that this requirement prevents individuals who hold certain religious beliefs that preclude them from being photographed, such as the Amish, from being able to apply for a residence homestead exemption. C.S.H.B. 806 seeks to address this issue.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

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. 806 amends the Tax Code to add an exception to the requirement that an application for a residence homestead exemption from property taxation include a copy of the applicant's driver's license or state-issued personal identification certificate for an applicant who includes with the application an affidavit signed by the applicant stating that the applicant is unable to obtain a driver's license or state-issued personal identification certificate because the applicant has a religious objection to being photographed and has consistently refused to be photographed for any governmental purpose and that the property for which the applicant is claiming the exemption is the applicant's residence homestead.

EFFECTIVE DATE

September 1, 2015.

COMPARISON OF ORIGINAL AND SUBSTITUTE

While C.S.H.B. 806 may differ from the original in minor or nonsubstantive ways, the following comparison is organized and formatted in a manner that indicates the substantial differences between the introduced and committee substitute versions of the bill.

INTRODUCED	HOUSE COMMITTEE SUBSTITUTE
SECTION 1. Section 11.43(j), Tax Code, is	SECTION 1. Section 11.43(j), Tax Code, is

amended to read as follows:

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

(1) list each owner of the residence homestead and the interest of each owner;
(2) state that the applicant does not claim an exemption under that section on another residence homestead in this state or claim a residence homestead exemption on a residence homestead outside this state;
(3) state that each fact contained in the application is true;

(4) include a copy of the applicant's driver's license or state-issued personal identification certificate unless the applicant:

(A) is a resident of a facility that provides services related to health, infirmity, or aging; [Ø]

(B) is certified for participation in the address confidentiality program administered by the attorney general under Subchapter C, Chapter 56, Code of Criminal Procedure; or

(C) includes with the application an affidavit signed by the applicant stating that:

(i) the applicant is unable to obtain a driver's license or state-issued personal identification certificate because of a sincerely held religious belief; and

(ii) the property for which the applicant is claiming the exemption is the applicant's residence homestead;

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

(6) be signed by the applicant.

SECTION 2. The change in law made by this Act applies only to an application for a residence homestead exemption from ad valorem taxation filed on or after the effective date of this Act. An application for a residence homestead exemption from ad valorem taxation filed before the effective date of this Act is covered by the law in effect on the date the application was filed, and that law is continued in effect for

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

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

(4) include a copy of the applicant's driver's license or state-issued personal identification certificate unless the applicant:

(A) is a resident of a facility that provides services related to health, infirmity, or aging; [Ø]

(B) is certified for participation in the address confidentiality program administered by the attorney general under Subchapter C, Chapter 56, Code of Criminal Procedure; or

(C) includes with the application an affidavit signed by the applicant stating that:

(i) the applicant is unable to obtain a driver's license or state-issued personal identification certificate because the applicant has a religious objection to being photographed and has consistently refused to be photographed for any governmental purpose; and

(ii) the property for which the applicant is claiming the exemption is the applicant's residence homestead;

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

(6) be signed by the applicant.

SECTION 2. Same as introduced version.

that purpose.

SECTION 3. This Act takes effect
September 1, 2015.

SECTION 3. Same as introduced version.