

**BILL ANALYSIS**

Senate Research Center  
84R26362 LEH-D

H.B. 3532  
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Intergovernmental Relations  
5/24/2015  
Engrossed

**AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

H.B. 3532 amends current law relating to access to certain confidential information provided in an application for an exemption from ad valorem taxation.

**RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

**SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Sections 11.48(a) and (b), Tax Code, as follows:

(a) Prohibits the information provided in an application for an exemption filed with a chief appraiser from being disclosed to anyone other than an employee or agent of the appraisal district who appraises property or performs appraisal services for the appraisal district, except as authorized by Subsection (b).

Deletes existing text prohibiting the information from being disclosed to anyone other than an employee of the appraisal office who appraises property, except as authorized by Subsection (b).

(b) Authorizes the information made confidential by this section to be disclosed under certain conditions, including if and to the extent the information is required to be included in a public document or record that the appraisal district, rather than the appraisal office, is required by law to prepare or maintain.

SECTION 2. Effective date: September 1, 2015.