

By: Lozano

H.B. No. 806

A BILL TO BE ENTITLED

AN ACT

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

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

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; ~~or~~

(B) is certified for participation in the address
confidentiality program administered by the attorney general under

1 Subchapter C, Chapter 56, Code of Criminal Procedure; or

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

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

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

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

13 (6) be signed by the applicant.

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

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