

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 of a sincerely held religious belief; and

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

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

11 (6) be signed by the applicant.

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

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