

By: Nichols

S.B. No. 918

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the procedure for claiming an exemption from ad valorem  
3 taxation of the property of a veteran's organization.

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

5 SECTION 1. Section 11.43(c), Tax Code, is amended to read as  
6 follows:

7 (c) An exemption provided by Section 11.13, 11.131, 11.132,  
8 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19, 11.20, 11.21, 11.22,  
9 11.23(a), (h) [~~11.23(h)~~], (j), or (j-1), 11.231, 11.254, 11.271,  
10 11.29, 11.30, 11.31, or 11.315, once allowed, need not be claimed in  
11 subsequent years, and except as otherwise provided by Subsection  
12 (e), the exemption applies to the property until it changes  
13 ownership or the person's qualification for the exemption changes.  
14 However, the chief appraiser may require a person allowed one of the  
15 exemptions in a prior year to file a new application to confirm the  
16 person's current qualification for the exemption by delivering a  
17 written notice that a new application is required, accompanied by  
18 an appropriate application form, to the person previously allowed  
19 the exemption.

20 SECTION 2. This Act applies only to ad valorem taxes imposed  
21 for a tax year beginning on or after the effective date of this Act.

22 SECTION 3. This Act takes effect January 1, 2016.