

By: Lucio

S.B. No. 1854

A BILL TO BE ENTITLED

AN ACT

relating to the exemption from ad valorem taxation of property owned by the National Hispanic Institute.

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

SECTION 1. Section 11.23, Tax Code, is amended by adding Subsection (m) to read as follows:

(m) National Hispanic Institute. The National Hispanic Institute is entitled to an exemption from taxation of the real and tangible personal property it owns as long as the organization is exempt from federal income taxation under Section 501(a), Internal Revenue Code of 1986, as an organization described by Section 501(c)(3) of that code.

SECTION 2. Section 11.43(c), Tax Code, is amended to read as follows:

(c) An exemption provided by Section 11.13, 11.131, 11.132, 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19, 11.20, 11.21, 11.22, 11.23(h), (j), ~~(j-1)~~, or (m), 11.231, 11.254, 11.271, 11.29, 11.30, 11.31, or 11.315, once allowed, need not be claimed in subsequent years, and except as otherwise provided by Subsection (e), the exemption applies to the property until it changes ownership or the person's qualification for the exemption changes. However, the chief appraiser may require a person allowed one of the exemptions in a prior year to file a new application to confirm the person's current qualification for the exemption by

1 delivering a written notice that a new application is required,
2 accompanied by an appropriate application form, to the person
3 previously allowed the exemption.

4 SECTION 3. This Act applies only to an ad valorem tax year
5 that begins on or after the effective date of this Act.

6 SECTION 4. This Act takes effect January 1, 2016.