

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

May 5, 2015

TO: Honorable Jane Nelson, Chair, Senate Committee on Finance

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB806** by Lozano (Relating to proof of eligibility for an exemption from ad valorem taxation of the residence homestead of a person.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 11 of the Tax Code, regarding taxable property and exemptions, to add an exception to the general requirement that an application for a residence homestead must include a copy of the applicant's driver's license or state-issued personal identification certificate. An application would not have to include either of these items if the applicant includes a signed affidavit stating that the applicant is unable to obtain a driver's license or state-issued personal identification certificate because the applicant has a religious objection to being photographed and has consistently refused to be photographed for any governmental purpose; and the property for which the applicant is claiming the exemption is the applicant's residence homestead.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local governments or the state.

The bill would take effect on September 1, 2015.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, SJS