

BILL ANALYSIS

H.B. 626
By: Workman
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties contend that state law regarding late applications for certain property tax exemptions provides insufficient opportunity for individuals to provide proof of qualification as certain documentation, such as documentation of a disability, may take longer than one year to obtain. H.B. 626 seeks to address this issue by extending the deadlines for consideration of a late application for certain exemptions.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 626 amends the Tax Code to extend from one year after the delinquency date for the taxes on a residence homestead to two years after that delinquency date the date by which a late application for a residence homestead property tax exemption is required to be accepted by a chief appraiser and to extend from one year after the delinquency date for the taxes on property eligible for a disabled veterans property tax exemption to five years after that delinquency date the date by which a late application for such an exemption is required to be accepted by a chief appraiser. The bill imposes a deadline on the chief appraiser's duty to notify applicable property tax collectors regarding an approval of a late application for a residence homestead exemption or disabled veterans exemption that occurs after approval of the appraisal records by the appraisal review board of not later than the 30th day after the date the late application is approved. The bill requires a collector to pay a refund due as a result of the approval of a late residence homestead exemption application not later than the 60th day after the date the chief appraiser notifies the collector of the approval of the exemption. The bill removes a provision establishing that no additional interest is due on the amount of property tax refunded following the approval of a late application for a disabled veterans exemption.

H.B. 626 applies only to an application for an applicable tax exemption filed for the 2016 tax year or a later tax year.

EFFECTIVE DATE

September 1, 2017.