

1-1 By: Workman, et al. (Senate Sponsor - Campbell) H.B. No. 626
 1-2 (In the Senate - Received from the House May 3, 2017;
 1-3 May 5, 2017, read first time and referred to Committee on Finance;
 1-4 May 11, 2017, reported favorably by the following vote: Yeas 10,
 1-5 Nays 0; May 11, 2017, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11			X	
1-12	X			
1-13	X			
1-14			X	
1-15	X			
1-16			X	
1-17	X			
1-18			X	
1-19	X			
1-20	X			
1-21			X	
1-22	X			

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to late applications for certain exemptions from ad
 1-26 valorem taxation.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Section 11.431, Tax Code, is amended to read as
 1-29 follows:

1-30 Sec. 11.431. LATE APPLICATION FOR HOMESTEAD EXEMPTION. (a)
 1-31 The chief appraiser shall accept and approve or deny an application
 1-32 for a residence homestead exemption, including an exemption under
 1-33 Section 11.131 or 11.132 for the residence homestead of a disabled
 1-34 veteran or the surviving spouse of a disabled veteran or an
 1-35 exemption under Section 11.133 for the residence homestead of the
 1-36 surviving spouse of a member of the armed services of the United
 1-37 States who is killed in action, after the deadline for filing it has
 1-38 passed if it is filed not later than two years [~~one year~~] after the
 1-39 delinquency date for the taxes on the homestead.

1-40 (b) If a late application is approved after approval of the
 1-41 appraisal records by the appraisal review board, the chief
 1-42 appraiser shall notify the collector for each unit in which the
 1-43 residence is located not later than the 30th day after the date the
 1-44 late application is approved. The collector shall deduct from the
 1-45 person's tax bill the amount of tax imposed on the exempted amount
 1-46 if the tax has not been paid. If the tax has been paid, the
 1-47 collector shall refund the amount of tax imposed on the exempted
 1-48 amount. The collector shall pay the refund not later than the 60th
 1-49 day after the date the chief appraiser notifies the collector of the
 1-50 approval of the exemption. A person is not required to apply for a
 1-51 refund under this subsection to receive the refund.

1-52 SECTION 2. Section 11.439, Tax Code, is amended to read as
 1-53 follows:

1-54 Sec. 11.439. LATE APPLICATION FOR DISABLED VETERANS
 1-55 EXEMPTION. (a) The chief appraiser shall accept and approve or
 1-56 deny an application for an exemption under Section 11.22 after the
 1-57 filing deadline provided by Section 11.43 if the application is
 1-58 filed not later than five years [~~one year~~] after the delinquency
 1-59 date for the taxes on the property.

1-60 (b) If a late application is approved after approval of the
 1-61 appraisal records for the year for which the exemption is granted,

2-1 the chief appraiser shall notify the collector for each taxing unit
2-2 in which the property was taxable in that year not later than the
2-3 30th day after the date the late application is approved. The
2-4 collector shall correct the taxing unit's tax roll to reflect the
2-5 amount of tax imposed on the property after applying the exemption
2-6 and shall deduct from the person's tax bill the amount of tax
2-7 imposed on the exempted portion of the property for that year. If
2-8 the tax and any related penalties and interest have been paid, the
2-9 collector shall pay to the person a refund of the tax imposed on the
2-10 exempted portion of the property and the corresponding portion of
2-11 any related penalties and interest paid. The collector shall pay
2-12 the refund not later than the 60th day after the date the chief
2-13 appraiser notifies the collector of the approval of the exemption.
2-14 [~~No additional interest is due on the amount refunded.~~]

2-15 SECTION 3. The changes in law made by this Act to Sections
2-16 11.431 and 11.439, Tax Code, apply only to an application for an
2-17 exemption filed under Section 11.431 or 11.439, Tax Code, for the
2-18 2016 tax year or a later tax year.

2-19 SECTION 4. This Act takes effect September 1, 2017.

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