

BILL ANALYSIS

H.B. 1815
By: Sanford
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Concerns have been raised about possible unintended negative consequences resulting from recent legislation changing the annual deadline to submit an application claiming an interstate allocation of property tax values. H.B. 1815 seeks to address these concerns by returning to the previous deadline.

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. 1815 amends the Tax Code to change the deadline for a person claiming an interstate allocation of property tax values to file the annual requisite application from April 1 to May 1.

EFFECTIVE DATE

January 1, 2020.