

BILL ANALYSIS

S.B. 1856
By: Paxton
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

There are suggestions that the statutes are unclear surrounding the process for the payment of certain property tax refunds that result from delayed property tax exemptions, particularly with respect to those who should receive the refund. It is noted that problems for a property owner often arise when a refund is sent to a third party, such as a mortgage company. S.B. 1856 seeks to provide consistency and clarity to this refund process by requiring the tax collector to send a refund to the property owner who owned the property at the time the tax was paid.

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

S.B. 1856 amends the Tax Code to require a tax collector or taxing unit required by the Property Tax Code to deliver a refund to a person to send the refund to the person's mailing address as listed on the appraisal roll or, if a person files a written request with the collector or taxing unit that a refund owed to the person be sent to a particular address, to the address stated in the request. The bill clarifies that the person to whom a tax collector is required to refund a tax paid for a property subject to certain residence homestead exemptions is the person who was the owner of the property on the date the tax was paid.

EFFECTIVE DATE

September 1, 2019.