

By: Rodriguez

H.B. No. 3253

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to a study regarding ad valorem tax relief through the use  
3 of a circuit breaker program.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. (a) In this section:

6 (1) "Circuit breaker program" means a program that  
7 limits the amount of ad valorem taxes that may be imposed on a  
8 residence homestead based on the owner's annual income.

9 (2) "Residence homestead" has the meaning assigned by  
10 Section [11.13](#), Tax Code.

11 (b) The comptroller shall conduct a study to examine circuit  
12 breaker programs as a means of expanding and protecting the  
13 homestead interests of low-income and moderate-income families.

14 (c) Before collecting information for purposes of the  
15 study, the comptroller shall establish an advisory committee to  
16 assist the comptroller in conducting the study. The advisory  
17 committee must be composed of representatives of:

- 18 (1) school districts and other taxing units;
- 19 (2) home builders;
- 20 (3) real estate agents;
- 21 (4) mortgage lenders;
- 22 (5) financial agencies involved in mortgage markets;
- 23 (6) organizations interested in housing for  
24 low-income and moderate-income households;

1           (7) organizations interested in the effect of ad  
2 valorem taxes on low-income and moderate-income households;

3           (8) organizations interested in the effect of public  
4 policy on low-income and moderate-income households; and

5           (9) other appropriate, interested organizations or  
6 members of the public, as determined by the comptroller.

7           (d) The comptroller and the advisory committee shall  
8 analyze the information studied and prepare a report containing the  
9 results of the study conducted under this section.

10          (e) The comptroller may contract with appraisal districts,  
11 taxing units, or other appropriate organizations for assistance and  
12 to obtain information necessary to conduct the study. A state  
13 agency, appraisal district, or taxing unit shall assist the  
14 comptroller if the comptroller requests information or assistance  
15 in conducting the study.

16          (f) Not later than December 1, 2020, the comptroller shall  
17 submit to the governor, lieutenant governor, and speaker of the  
18 house of representatives the report prepared under Subsection (d)  
19 of this section.

20          (g) This section expires September 1, 2021.

21          SECTION 2. This Act takes effect September 1, 2019.