

By: Paxton

S.B. No. 1953

A BILL TO BE ENTITLED

AN ACT

relating to the procedures for requesting or applying for certain
ad valorem tax refunds and exemptions.

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

SECTION 1. Section 1.071(b), Tax Code, is amended to read as
follows:

(b) Notwithstanding Subsection (a), 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, the collector or
taxing unit shall send the refund to the address stated in the
request. The person may file the written request that a refund owed
to the person be sent to a particular address with the appraisal
district that appraises the property, and the appraisal district
shall deliver the request to the appropriate collector or taxing
unit. The collector or taxing unit:

(1) may not require that the written request be
notarized; and

(2) may require that the written request include a
copy of the requestor's driver's license or state-issued personal
identification certificate.

SECTION 2. Section 11.43, Tax Code, is amended by adding
Subsections (t) and (u) to read as follows:

(t) The application form for a residence homestead
exemption must include:

1 (1) a statement explaining that the applicant may be
2 eligible to file a late application for a homestead exemption under
3 Section 11.431;

4 (2) a space for the applicant to state the tax year(s)
5 for which the applicant wishes to submit a late application for
6 exemption under Section 11.431; and

7 (3) a space for the applicant to request that any
8 refund owed to the applicant under Section 11.431(b) be sent to a
9 particular address.

10 (u) The chief appraiser may not deny an application for a
11 residence homestead exemption based on the date of issuance of the
12 applicant's driver's license or state-issued personal
13 identification certificate.

14 SECTION 3. This Act takes effect September 1, 2021.