

**House Bill 988**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

SECTION 1. Section 5.103, Tax Code, is amended by amending Subsection (d) and adding Subsection (e) to read as follows:

(d) An appraisal review board shall incorporate ~~follow~~ the model hearing procedures prepared by the comptroller when adopting the board's ~~establishing its~~ procedures for hearings as required by Section 41.01(c). An appraisal review board may adopt procedures that supplement the model hearing procedures, provided that the supplemental procedures do not contradict or circumvent the model hearing procedures.

(e) Each year the comptroller shall review the hearing procedures adopted by each appraisal review board to determine whether the hearing procedures incorporate the model hearing procedures prepared by the comptroller under this section [41.66(a)].

SECTION 2. Section 5.104(l), Tax Code, is amended to read as follows:

(l) The comptroller shall issue an annual report that summarizes the information included in the surveys submitted during the preceding tax year. The report must also include a summary of the comments, complaints, and suggestions forwarded to the comptroller during the preceding tax year by taxpayer liaison officers under Section 6.052(a), the results of the comptroller's review of appraisal review board hearing procedures during the preceding tax year under Section 5.103(e), and the results of requests for limited binding arbitration filed with the comptroller during the preceding tax year under Section 41A.015. The report may not disclose the identity of an individual who submitted a survey, comment, complaint, suggestion, or request for arbitration.

SENATE VERSION (CS)

SECTION 1. Same as House version.

SECTION 2. Same as House version.

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No equivalent provision.

SECTION 3. Section 6.03, Tax Code, is amended by amending Subsection (k) and adding Subsection (k-1) to read as follows:

(k) Except as provided by Subsection (k-1), the ~~[The]~~ governing body of each taxing unit entitled to vote shall determine its vote by resolution and submit it to the chief appraiser before December 15. The chief appraiser shall count the votes, declare the five candidates who receive the largest cumulative vote totals elected, and submit the results before December 31 to the governing body of each taxing unit in the district and to the candidates. For purposes of determining the number of votes received by the candidates, the candidate receiving the most votes of the conservation and reclamation districts is considered to have received all of the votes cast by conservation and reclamation districts and the other candidates are considered not to have received any votes of the conservation and reclamation districts. The chief appraiser shall resolve a tie vote by any method of chance.

(k-1) This subsection applies only to an appraisal district established in a county with a population of 120,000 or more. The governing body of each taxing unit entitled to cast at least five percent of the total votes must determine its vote by resolution adopted at the first or second open meeting of the governing body that is held after the date the chief appraiser delivers the ballot to the presiding officer of the governing body. The governing body must submit its vote to the chief appraiser not later than the third day following the date the resolution is adopted.

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SECTION 3. Section 6.04(d), Tax Code, is amended to read as follows:

(d) The board shall develop and implement policies that provide the public with reasonable opportunity to appear before the board to speak on any issue under the jurisdiction of the board. Reasonable time shall be provided during each board meeting for public comment on appraisal district and appraisal review board policies and procedures, and a report from the taxpayer liaison officer [~~if one is required by Section 6.052~~].

SECTION 4. Section 6.052, Tax Code, is amended by amending Subsections (a), (b), and (c) and adding Subsection (g) to read as follows:

(a) The board of directors for an appraisal district [~~created for a county with a population of more than 120,000~~] shall appoint a taxpayer liaison officer who shall serve at the pleasure of the board. The taxpayer liaison officer shall administer the public access functions required by Sections 6.04(d), (e), and (f), and is responsible for resolving disputes not involving matters that may be protested under Section 41.41. In addition, the taxpayer liaison officer is responsible for receiving, and compiling a list of, comments, complaints, and suggestions filed by the chief appraiser, a property owner, or a property owner's agent concerning the matters listed in Section 5.103(b) or any other matter related to the fairness and efficiency of the appraisal review board established for the appraisal district. The taxpayer liaison officer shall forward to the comptroller comments, complaints, and suggestions filed under this subsection in the form and manner prescribed by the comptroller not later than December 31 of each year. **A**

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No equivalent provision.

SECTION 4. Section 6.052, Tax Code, is amended by amending Subsections (a), (b), and (c) and adding Subsection (g) to read as follows:

(a) The board of directors for an appraisal district created for a county with a population of more than 120,000 shall appoint a taxpayer liaison officer who shall serve at the pleasure of the board. The taxpayer liaison officer shall administer the public access functions required by Sections 6.04(d), (e), and (f), and is responsible for resolving disputes not involving matters that may be protested under Section 41.41. In addition, the taxpayer liaison officer is responsible for receiving, and compiling a list of, comments, complaints, and suggestions filed by the chief appraiser, a property owner, or a property owner's agent concerning the matters listed in Section 5.103(b) or any other matter related to the fairness and efficiency of the appraisal review board established for the appraisal district. The taxpayer liaison officer shall forward to the comptroller comments, complaints, and suggestions filed under this subsection in the form and manner prescribed by the comptroller not later than December 31 of each year.

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person may serve as the taxpayer liaison officer for more than one appraisal district if each appraisal district for which the person is appointed to serve as taxpayer liaison officer is established for a county with a population of less than 120,000.

(b) The taxpayer liaison officer shall provide to the public information and materials designed to assist property owners in understanding the appraisal process, protest procedures, the procedure for filing comments, complaints, and suggestions under Subsection (a) of this section or a complaint under Section 6.04(g), and other matters. Information concerning the process for submitting comments, complaints, and suggestions to the comptroller concerning an appraisal review board shall be provided at each protest hearing.

(c) The taxpayer liaison officer shall report to the board at each meeting on the status of all comments, complaints, and suggestions filed with the officer under Subsection (a) of this section and all complaints filed with the board under Section 6.04(g).

(g) Notwithstanding any other provision of this chapter, a taxpayer liaison officer does not commit an offense under this chapter if the officer communicates with the chief appraiser or another employee or agent of the appraisal district, a member of the appraisal review board established for the appraisal district, a member of the board of directors of the appraisal district, a property tax consultant, a property owner, an agent of a property owner, or another person if the communication is made in the good faith exercise of the officer's statutory duties.

SECTION 5. Subchapter A, Chapter 6, Tax Code, is amended

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(b) The taxpayer liaison officer shall provide to the public information and materials designed to assist property owners in understanding the appraisal process, protest procedures, the procedure for filing comments, complaints, and suggestions under Subsection (a) of this section or a complaint under Section 6.04(g), and other matters. Information concerning the process for submitting comments, complaints, and suggestions to the comptroller concerning an appraisal review board shall be provided at each protest hearing.

(c) The taxpayer liaison officer shall report to the board at each meeting on the status of all comments, complaints, and suggestions filed with the officer under Subsection (a) of this section and all complaints filed with the board under Section 6.04(g).

(g) Notwithstanding any other provision of this chapter, a taxpayer liaison officer does not commit an offense under this chapter if the officer communicates with the chief appraiser or another employee or agent of the appraisal district, a member of the appraisal review board established for the appraisal district, a member of the board of directors of the appraisal district, a property tax consultant, a property owner, an agent of a property owner, or another person if the communication is made in the good faith exercise of the officer's statutory duties.

SECTION 5. Subchapter A, Chapter 6, Tax Code, is amended

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by adding Section 6.155 to read as follows:

Sec. 6.155. CERTAIN COMMUNICATIONS BY TAXING UNITS PROHIBITED; PENALTY. (a) A member of the governing body, officer, or employee of a taxing unit commits an offense if the person directly or indirectly communicates with the chief appraiser or another employee of the appraisal district in which the taxing unit participates for the purpose of influencing the value at which property in the district is appraised.

(b) An offense under this section is a state jail felony.

No equivalent provision.

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by adding Section 6.155 to read as follows:

Sec. 6.155. CERTAIN COMMUNICATIONS BY TAXING UNITS PROHIBITED; PENALTY. (a) A member of the governing body, officer, or employee of a taxing unit commits an offense if the person directly or indirectly communicates with the chief appraiser or another employee of the appraisal district in which the taxing unit participates for the purpose of influencing the value at which property in the district is appraised unless the person owns or leases the property that is the subject of the communication.

(b) An offense under this section is a Class A misdemeanor.

SECTION 6. Section 11.252(d), Tax Code, is amended to read as follows:

(d) In connection with the requirements and procedures under Subsection (c), the comptroller by rule shall adopt a form to be completed by the lessee of a motor vehicle for which the owner of the vehicle may apply for an exemption under Subsection (a). The form shall require a lessee who is an individual to provide the lessee's name, address, and driver's license or personal identification certificate number. The form shall require a lessee that is an entity described by Subsection (b) to provide the lessee's name, address, and, if applicable, federal tax identification number. The form shall require a lessee who is an individual, or the authorized representative of a lessee that is an entity described by Subsection (b), to certify, either under oath or by written, unsworn declaration, that the lessee does not hold the vehicle for the production of income and that the vehicle is used primarily for activities that do not involve the production of income. The comptroller shall include on the form a notice of

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the penalties prescribed by Section 37.10, Penal Code, for making a false statement on the form.

**No equivalent provision.**

SECTION 6. Section 11.253(a)(2), Tax Code, is amended to read as follows:

- (2) "Goods-in-transit" means tangible personal property that:
- (A) is acquired in or imported into this state to be forwarded to another location in this state or outside this state;
  - (B) is stored under a contract of bailment by a public warehouse operator at one or more public warehouse facilities in this state that are not in any way owned or controlled by the owner of the personal property for the account of the person who acquired or imported the property;
  - (C) is transported to another location in this state or outside this state not later than 175 days, or, if applicable, the greater number of days adopted by the taxing unit as authorized by Subsection (l), after the date the person acquired the property in or imported the property into this state; and
  - (D) does not include oil, natural gas, petroleum products, aircraft, dealer's motor vehicle inventory, dealer's vessel and outboard motor inventory, dealer's heavy equipment inventory, or retail manufactured housing inventory.

SECTION 7. Section 11.253, Tax Code, is amended by amending Subsections (e) and (g) and adding Subsection (l) to read as follows:

**(e) In determining the market value of goods-in-transit that in the preceding year were stored in this state, the chief appraiser shall exclude the cost of equipment, machinery, or materials that entered into and became component parts of the goods-in-**

SECTION 7. Section 11.253, Tax Code, is amended by adding Subsections (l) and (m) to read as follows:

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transit but were not themselves goods-in-transit or that were not transported to another location in this state or outside this state before the expiration of 175 days, or, if applicable, the greater number of days adopted by the taxing unit as authorized by Subsection (1), after the date they were brought into this state by the property owner or acquired by the property owner in this state. For component parts held in bulk, the chief appraiser may use the average length of time a component part was held by the owner of the component parts during the preceding year at a location in this state that was not owned by or under the control of the owner of the component parts in determining whether the component parts were transported to another location in this state or outside this state before the expiration of 175 days, or, if applicable, the greater number of days adopted by the taxing unit as authorized by Subsection (1).

(g) If the property owner or the chief appraiser demonstrates that the method provided by Subsection (d) significantly understates or overstates the market value of the property qualified for an exemption under Subsection (b) in the current year, the chief appraiser shall determine the market value of the goods-in-transit to be exempt by determining, according to the property owner's records and any other available information, the market value of those goods-in-transit owned by the property owner on January 1 of the current year, excluding the cost of equipment, machinery, or materials that entered into and became component parts of the goods-in-transit but were not themselves goods-in-transit or that were not transported to another location in this state or outside this state before the expiration of 175 days, or, if applicable, the greater number of days adopted by the taxing unit as authorized by Subsection (1), after the date they were brought

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into this state by the property owner or acquired by the property owner in this state.

(1) This subsection applies only to a taxing unit any part of which is located in an area designated a disaster area by a disaster declaration issued under Section 418.014 or 418.108, Government Code, that has not expired or otherwise been terminated. The governing body of a taxing unit, in the manner provided by law for official action, may extend the date by which goods-in-transit must be transported to another location in this state or outside this state to a date not later than the 270th day after the date the person acquired the property in or imported the property into this state. An extension adopted by official action under this subsection applies only to:

- (1) the exemption from ad valorem taxation by the taxing unit adopting the extension; and
- (2) the tax year in which the extension is adopted.

No equivalent provision.

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(1) This subsection applies only to a taxing unit any part of which is located in an area designated a disaster area by a disaster declaration issued under Section 418.014 or 418.108, Government Code, on or after January 1, 2020. Notwithstanding Subsections (a)(2)(C), (e), and (g), the governing body of a taxing unit, in the manner provided by law for official action, may extend the date by which goods-in-transit must be transported to another location in this state or outside this state to a date not later than the 270th day after the date the person acquired the property in or imported the property into this state. An extension adopted by official action under this subsection applies only to:

- (1) the exemption from ad valorem taxation by the taxing unit adopting the extension; and
- (2) the tax year in which the extension is adopted.

(m) This subsection and Subsection (1) expire December 31, 2025.

SECTION 8. Sections 21.021(a) and (b), Tax Code, are amended to read as follows:

(a) Except as otherwise provided by Section 21.031(b-2), a [A] vessel or other watercraft used as an instrumentality of commerce, [(as defined by [in] Section 21.031, [21.031(b) of this code]) is taxable pursuant to Section 21.02 [of this code].

(b) A special-purpose vessel or other watercraft not used as an instrumentality of commerce, [(as defined by [in] Section 21.031, [21.031(b) of this code]) is deemed to be located on January 1 for more than a temporary period for purposes of Section 21.02 [of this code] in the taxing unit in which it was

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physically located during the year preceding the tax year. If the vessel or watercraft was physically located in more than one taxing unit during the year preceding the tax year, it is deemed to be located for more than a temporary period for purposes of Section 21.02 ~~[of this code]~~ in the taxing unit in which it was physically located for the longest period during the year preceding the tax year or for 30 days, whichever is longer. If a vessel or other watercraft is not deemed to be located in any taxing unit on January 1 for more than a temporary period pursuant to this subsection, the property is taxable as provided by Sections 21.02(a)(2) through (4) ~~[Subdivisions (2) through (4) of Section 21.02 of this code]~~.

No equivalent provision.

SECTION 9. Section 21.031, Tax Code, is amended by amending Subsection (b) and adding Subsections (b-1), (b-2), (b-3), and (i) to read as follows:

(b) The appraisal office shall make the allocation as provided by Subsections (b-1), (b-2), and (b-3).

(b-1) Except as provided by Subsection (b-2), the ~~[follows:~~  
~~(1) The]~~ allocable portion of the total fair market value of a vessel or other watercraft used as an instrumentality of commerce that is taxable in this state is determined by multiplying the total fair market value by a fraction, the numerator of which is the number of miles the vessel or watercraft was operated in this state during the year preceding the tax year and the denominator of which is the total number of miles the vessel or watercraft was operated during the year preceding the tax year. ~~[For purposes of this section, "vessel or other watercraft used as an instrumentality of commerce" means a vessel or other watercraft that is primarily employed in the transportation of cargo, passengers, or equipment, and~~

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~~that is economically employed when it is moving from point to point as a means of transportation.]~~

(b-2) A property owner that operates a fleet of vessels or other watercraft that are used as instrumentalities of commerce may elect in writing submitted to the appraisal office to have the appraisal office make the allocation under this subsection. If the property owner makes the election, the allocable portion of the total fair market value of a vessel or other watercraft that is part of the property owner's fleet, is used as an instrumentality of commerce, is taxable in this state, and has taxable situs at a location in the appraisal district is determined by multiplying the total fair market value of the vessel or other watercraft by a fraction, the numerator of which is the number of miles that all the vessels or other watercraft of the property owner's fleet that are used as instrumentalities of commerce, are taxable in this state, and have taxable situs at a location in the same appraisal district as the vessel or other watercraft the value of which is allocated under this subsection were operated in this state during the year preceding the tax year and the denominator of which is the total number of miles that all the vessels or other watercraft of the property owner's fleet that are used as instrumentalities of commerce, are taxable in this state, and have taxable situs at a location in the same appraisal district as the vessel or other watercraft the value of which is allocated under this subsection were operated during the year preceding the tax year. Notwithstanding Sections 21.02 and 21.021, a property owner that elects to have the appraisal office make the allocation of the property owner's fleet under this subsection may designate the location of the property owner's principal place of business as the taxable situs of the fleet.

(b-3) [(2)] The allocable portion of the total fair market value

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of a special-purpose vessel or other watercraft not used as an instrumentality of commerce is determined by multiplying the total fair market value by a fraction, the numerator of which is the number of days the vessel or watercraft was physically located in this state during the year preceding the tax year and the denominator of which is 365. ~~[For purposes of this section, "special-purpose vessel or other watercraft not used as an instrumentality of commerce" means a vessel or other watercraft that:~~

~~[(A) is designed to be transient and customarily is moved from location to location on a more or less regular basis;~~

~~[(B) is economically employed when operated in a localized area or in a fixed place; and~~

~~[(C) is not primarily employed to transport cargo, passengers, and equipment but rather to perform some specialized function or operation not requiring constant movement from point to point.]~~

(i) For purposes of this section:

(1) "Special-purpose vessel or other watercraft not used as an instrumentality of commerce" means a vessel or other watercraft that:

(A) is designed to be transient and customarily is moved from location to location on a more or less regular basis;

(B) is economically employed when operated in a localized area or in a fixed place; and

(C) is not primarily employed to transport cargo, passengers, and equipment but rather to perform some specialized function or operation not requiring constant movement from point to point.

(2) "Vessel or other watercraft used as an instrumentality of commerce" means a vessel or other watercraft that is primarily employed in the transportation of cargo, passengers, or

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equipment, and that is economically employed when it is moving from point to point as a means of transportation.

No equivalent provision.

SECTION 8. Section 23.55, Tax Code, is amended by adding Subsections (e-1) and (r) to read as follows:

(e-1) A property owner may request in writing that the chief appraiser determine whether a change of use of the property owner's land has occurred. The request must state the manner in which the property owner is currently using the land. Not later than the 90th day after the date the chief appraiser receives the request, the chief appraiser shall provide the property owner with a written determination that includes a description of the current use of the land and a statement as to whether the current use of the land has resulted in a change of use of the land. If the chief appraiser determines that a change of use of the land has not occurred, the chief appraiser may not later determine that a change of use of the land has occurred on the basis of the use described in the written determination.

(r) The sanctions provided by Subsection (a) do not apply to a change in the use of land if, after the change in use, the physical characteristics of the land remain consistent with the physical characteristics of the land during the period for which the land was eligible for appraisal under this subchapter.

SECTION 9. Section 25.02, Tax Code, is amended by adding Subsections (c), (d), (e), and (f) to read as follows:

(c) Each appraisal record must have a unique account number. If an appraisal district changes the account number of an appraisal record, the appraisal district must provide

SECTION 10. Section 25.02, Tax Code, is amended by adding Subsections (c), (d), (e), (f), and (g) to read as follows:

(c) Each appraisal record must have a unique account number. If an appraisal district changes the account number of an appraisal record, the appraisal district must provide

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written notice of the change to the property owner as soon as practicable after the change and provide notice of the change in the next notice of appraised value of the property included in the record that is delivered to the property owner under Section 25.19.

(d) This subsection does not apply to an appraisal record for a residential property, for an improvement only, or for a property on which a delinquent tax is due. On the written request of a property owner, the chief appraiser shall combine contiguous parcels or tracts of the owner's real property into a single appraisal record. On the written request of a property owner, the chief appraiser shall separate identifiable segments of the owner's parcel or tract of real property into individual appraisal records.

(e) A property owner must make a request under Subsection (d) before January 1 of the tax year for which the requested change to the appraisal records is to be made. The request must contain a legal description as contained in a deed sufficient to describe the property subject to the request.

(f) If a chief appraiser refuses to combine parcels or tracts, or separate a parcel or tract, on request of a property owner under Subsection (d), the appraisal review board may order the requested change on a motion filed by the property owner under Section 25.25 or a protest filed under Chapter 41.

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written notice of the change to the property owner as soon as practicable after the change and provide notice of the change in the next notice of appraised value of the property included in the record that is delivered to the property owner under Section 25.19.

(d) This subsection does not apply to an appraisal record for a residential property, for an improvement only, or for a property on which a delinquent tax is due. On the written request of a property owner, the chief appraiser shall combine contiguous parcels or tracts of the owner's real property into a single appraisal record. On the written request of a property owner, the chief appraiser shall separate identifiable segments of the owner's parcel or tract of real property into individual appraisal records.

(e) A property owner must make a request under Subsection (d) before January 1 of the tax year for which the requested change to the appraisal records is to be made. The request must contain a legal description as contained in a deed sufficient to describe the property subject to the request.

(f) If a chief appraiser refuses to combine parcels or tracts, or separate a parcel or tract, on request of a property owner under Subsection (d), the appraisal review board may order the requested change on a motion filed by the property owner under Section 25.25 or a protest filed under Chapter 41.

(g) The combination of contiguous parcels or tracts of real property into a single appraisal record or the separation of identifiable segments of a parcel or tract of real property into individual appraisal records under this section does not affect the application of generally accepted appraisal methods and techniques to the appraisal of real property associated with those appraisal records, including real property that is part of the same economic unit as real property contained in the same

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or another appraisal record.

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SECTION 11. Section 25.19(b), Tax Code, as effective January 1, 2022, is amended to read as follows:

(b) The chief appraiser shall separate real from personal property and include in the notice for each:

- (1) a list of the taxing units in which the property is taxable;
- (2) the appraised value of the property in the preceding year;
- (3) the taxable value of the property in the preceding year for each taxing unit taxing the property;
- (4) the appraised value of the property for the current year, the kind and amount of each exemption and partial exemption, if any, approved for the property for the current year and for the preceding year, and, if an exemption or partial exemption that was approved for the preceding year was canceled or reduced for the current year, the amount of the exemption or partial exemption canceled or reduced;
- (5) in italic typeface, the following statement: "The Texas Legislature does not set the amount of your local taxes. Your property tax burden is decided by your locally elected officials, and all inquiries concerning your taxes should be directed to those officials";
- (6) a detailed explanation of the time and procedure for protesting the value;
- (7) the date and place the appraisal review board will begin hearing protests; ~~and~~
- (8) an explanation of the availability and purpose of an informal conference with the appraisal office before a hearing on a protest; and
- (9) a brief explanation that the governing body of each taxing unit decides whether or not taxes on the property will increase

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SECTION 10. Section 25.19, Tax Code, is amended by adding Subsections (m) and (n) to read as follows:

(m) The chief appraiser may not deliver a corrected or amended notice of appraised value later than June 1 for property for which a person files a rendition statement or property report as required by Chapter 22 unless the purpose of the notice is to:

(1) include omitted property; or

(2) correct a clerical error.

(n) As soon as practicable after delivering a notice required by this section to a property owner, the chief appraiser shall post the notice on the appraisal district's Internet website, if the appraisal district maintains a website, as part of the appraisal record pertaining to the property.

SECTION 11. Section 31.11(h), Tax Code, is amended to read as follows:

(h) This section does not apply to an overpayment caused by a change of exemption status or correction of a tax roll, including an overpayment received after a correction of a tax roll as a result of an appeal under Chapter 42. Such an overpayment is covered by Section 26.15 or 42.43, as applicable.

SECTION 12. Section 41.01, Tax Code, is amended by adding Subsections (c), (d), and (e) to read as follows:

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and the appraisal district only determines the value of the property.

SECTION 12. Same as House version.

SECTION 13. Same as House version.

SECTION 14. Section 41.01, Tax Code, is amended by adding Subsections (c), (d), and (e) to read as follows:

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(c) The appraisal review board by rule shall adopt procedures for hearings the board conducts under this subchapter and Subchapter C. Before adopting the hearing procedures, the board shall hold a public hearing to consider the hearing procedures proposed for adoption by the board. Not later than May 15 of each year, the board shall hold the hearing, make any amendments to the proposed hearing procedures the board determines are necessary, and by resolution finally adopt the hearing procedures. The board must comply with Section 5.103(d) when adopting the hearing procedures. The chairman of the board has exclusive authority over the administration of hearing procedures adopted by the board.

(d) The appraisal review board shall distribute copies of the hearing procedures adopted by the board to the board of directors of, and the taxpayer liaison officer for, the appraisal district for which the appraisal review board is established and to the comptroller not later than the 15th day after the date the board adopts the hearing procedures.

(e) The appraisal review board shall post a copy of the hearing procedures adopted by the board:

(1) in a prominent place in each room in which the board conducts hearings under this subchapter and Subchapter C; and

(2) if the appraisal district for which the board is established maintains an Internet website, on the appraisal district's website.

SECTION 13. Section 41.44(d), Tax Code, is amended to read as follows:

(d) A notice of protest is sufficient if it identifies the protesting property owner, including a person claiming an

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(c) The appraisal review board by rule shall adopt procedures for hearings the board conducts under this subchapter and Subchapter C. Before adopting the hearing procedures, the board shall hold a public hearing to consider the hearing procedures proposed for adoption by the board. Not later than May 15 of each year, the board shall hold the hearing, make any amendments to the proposed hearing procedures the board determines are necessary, and by resolution finally adopt the hearing procedures. The board must comply with Section 5.103(d) when adopting the hearing procedures. The chairman of the board is responsible for the administration of hearing procedures adopted by the board.

(d) The appraisal review board shall distribute copies of the hearing procedures adopted by the board to the board of directors of, and the taxpayer liaison officer for, the appraisal district for which the appraisal review board is established and to the comptroller not later than the 15th day after the date the board adopts the hearing procedures.

(e) The appraisal review board shall post a copy of the hearing procedures adopted by the board:

(1) in a prominent place in each room in which the board conducts hearings under this subchapter and Subchapter C; and

(2) if the appraisal district for which the board is established maintains an Internet website, on the appraisal district's website.

SECTION 15. Same as House version.

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ownership interest in the property even if that person is not listed on the appraisal records as an owner of the property, identifies the property that is the subject of the protest, and indicates apparent dissatisfaction with some determination of the appraisal office. The notice need not be on an official form, but the comptroller shall prescribe a form that provides for more detail about the nature of the protest. The form must permit a property owner to include each property in the appraisal district that is the subject of a protest. The form must permit a property owner to request that the protest be heard by a special panel established under Section 6.425 if the protest will be determined by an appraisal review board to which that section applies and the property is included in a classification described by Section 6.425(b). The form must permit a property owner to request that the protest be heard by a single-member panel authorized by Section 41.45(b-4). The comptroller, each appraisal office, and each appraisal review board shall make the forms readily available and deliver one to a property owner on request.

SECTION 14. Subchapter C, Chapter 41, Tax Code, is amended by adding Section 41.445 to read as follows:  
Sec. 41.445. INFORMAL CONFERENCE BEFORE HEARING ON PROTEST. (a) The appraisal review board shall schedule an informal conference with the appraisal office for each property owner who files a notice of protest with the board, to be held before the hearing on the protest. Notice of the date, time, and location of the informal conference shall be delivered to the property owner with the notice of protest hearing required under Section 41.46.  
(b) Except as provided by Subsection (c), the informal

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SECTION 16. Subchapter C, Chapter 41, Tax Code, is amended by adding Section 41.445 to read as follows:  
Sec. 41.445. INFORMAL CONFERENCE BEFORE HEARING ON PROTEST. The appraisal office shall hold an informal conference with each property owner who files a notice of protest with the appraisal review board and requests an informal conference. An informal conference must be held before the hearing on the protest.

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conference may not be scheduled to be held on the same day on which the hearing on the protest is scheduled to be held or during the five-day period preceding that date.

(c) On request made in writing by the property owner to the appraisal office with good cause shown, the appraisal office shall reschedule the informal conference for a later date that is before the date of the hearing on the protest. The rescheduling of the informal conference under this subsection does not require the delivery of additional written notice to the property owner. The appraisal office may reschedule the informal conference for a date during the five-day period described by Subsection (b) with the property owner's consent.

(d) The appraisal office shall cancel the informal conference if the property owner informs the appraisal office, in writing, that the property owner elects not to participate in the conference.

(e) The property owner's failure to appear at the informal conference does not prevent the appraisal review board from hearing the protest and issuing an order determining the protest.

SECTION 15. Section 41.45(b-1), Tax Code, is amended to read as follows:

(b-1) An appraisal review board shall conduct a hearing on a protest by telephone conference call if [:

~~(+) ] the property owner notifies the board that the property owner intends to appear by telephone conference call in the owner's notice of protest or by written notice filed with the board not later than the 10th day before the date of the hearing [; or~~

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SECTION 17. Section 41.45, Tax Code, is amended by amending Subsections (b-1), (d), (d-2), and (d-3) and adding Subsections (b-4) and (b-5) to read as follows:

(b-1) An appraisal review board shall conduct a hearing on a protest by telephone conference call if [:

~~(+) ] the property owner notifies the board that the property owner intends to appear by telephone conference call in the owner's notice of protest or by written notice filed with the board not later than the 10th day before the date of the hearing [; or~~

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~~[(2) the board proposes that the hearing be conducted by telephone conference call and the property owner agrees to the hearing being conducted in that manner].~~

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~~[(2) the board proposes that the hearing be conducted by telephone conference call and the property owner agrees to the hearing being conducted in that manner].~~

(b-4) An appraisal review board shall sit in a single-member panel to conduct a protest hearing under this section if the property owner requests that the hearing be conducted by a single-member panel:

(1) in the notice of protest; or

(2) in writing submitted to the board not later than the 10th day before the date of the hearing.

(b-5) If the recommendation of a single-member panel that conducts a hearing under Subsection (b-4) is not accepted by the appraisal review board, the board may refer the matter for rehearing to a single-member panel composed of a member who did not hear the original protest or the board may determine the protest.

(d) This subsection does not apply to a single-member panel established under Subsection (b-4) of this section or a special panel established under Section 6.425. An appraisal review board consisting of more than three members may sit in panels of not fewer than three members to conduct protest hearings. If the recommendation of a panel is not accepted by the board, the board may refer the matter for rehearing to a panel composed of members who did not hear the original protest or, if there are not at least three members who did not hear the original protest, the board may determine the protest.

(d-2) The determination of a protest heard by a panel under Subsection (b-4), (d), or (d-1) must be made by the board.

(d-3) The board must deliver notice of a hearing or meeting to determine a protest heard by a panel, or to rehear a protest, under Subsection (b-4), (d), or (d-1) in accordance with the provisions of this subchapter.

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SECTION 16. Section 41.45, Tax Code, is amended by adding Subsections (b-4) and (b-5) and amending Subsections (d), (d-2), and (d-3) to read as follows:

(b-4) An appraisal review board shall sit in a single-member panel to conduct a protest hearing under this section if the property owner requests that the hearing be conducted by a single-member panel:

(1) in the notice of protest; or

(2) in writing submitted to the board not later than the 10th day before the date of the hearing.

(b-5) If the recommendation of a single-member panel that conducts a hearing under Subsection (b-4) is not accepted by the appraisal review board, the board may refer the matter for rehearing to a single-member panel composed of a member who did not hear the original protest or the board may determine the protest.

(d) This subsection does not apply to a single-member panel established under Subsection (b-4) of this section or a special panel established under Section 6.425. An appraisal review board consisting of more than three members may sit in panels of not fewer than three members to conduct protest hearings. If the recommendation of a panel is not accepted by the board, the board may refer the matter for rehearing to a panel composed of members who did not hear the original protest or, if there are not at least three members who did not hear the original protest, the board may determine the protest.

(d-2) The determination of a protest heard by a panel under Subsection (b-4), (d)<sub>2</sub> or (d-1) must be made by the board.

(d-3) The board must deliver notice of a hearing or meeting to determine a protest heard by a panel, or to rehear a protest,

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under Subsection ~~(b-4)~~, (d)<sub>2</sub> or (d-1) in accordance with the provisions of this subchapter.

SECTION 17. Section 41.461(a), Tax Code, is amended to read as follows:

(a) At least 14 days before a hearing on a protest, the chief appraiser shall:

(1) deliver a copy of the pamphlet prepared by the comptroller under Section 5.06 to the property owner initiating the protest, or to an agent representing the owner if requested by the agent;

(2) inform the property owner that the owner or the agent of the owner is entitled on request to a copy of the data, schedules, formulas, and all other information the chief appraiser will introduce at the hearing to establish any matter at issue; and

(3) deliver a copy of the hearing procedures adopted ~~established~~ by the appraisal review board under Section 41.01 ~~41.66~~ to the property owner.

SECTION 18. Section 41.47, Tax Code, is amended by amending Subsection (c) and adding Subsection (d-1) to read as follows:

(c) If the protest is of the determination of the appraised value of the owner's property, the appraisal review board must state in the order the appraised value of the property, listed separately in the case of real property as the appraised value of the land and the appraised value of any improvement to the land as allocated by the chief appraiser:

(1) as shown in the appraisal records submitted to the board

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SECTION 18. Same as House version.

SECTION 19. Same as House version.

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by the chief appraiser under Section 25.22 or 25.23; and  
(2) as finally determined by the board.

(d-1) This subsection applies only to an appraisal district established in a county with a population of 120,000 or more. The requirements of this subsection are in addition to the requirements of Subsection (d). On written request submitted to the chief appraiser, the chief appraiser shall deliver by e-mail, in the manner provided by this subsection, a copy of the notice of issuance of the order and a copy of the order required by Subsection (d) if the property subject to the order is not the subject of an agreement under Section 1.085. A request under this subsection may be submitted only by the property owner whose property is subject to the protest for which the order is issued, an attorney representing the property owner, or an individual designated by the property owner under Section 1.111. A person may include in a single request more than one property owned by the same property owner or multiple properties owned by multiple property owners. A person may submit more than one request. A person submitting a request must indicate in the request that the chief appraiser must make the delivery to the property owner, an attorney representing the property owner, an individual designated by the property owner under Section 1.111, or a combination of those persons. A person must submit a request before the protest hearing relating to each property included in the request. The chief appraiser shall deliver, as provided by this subsection, a copy of the notice of issuance of the order and a copy of the order required by Subsection (d) not later than the 21st day after the date the appraisal review board issues the order.

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SECTION 19. Section 41.66, Tax Code, is amended by amending Subsection (a) and adding Subsection (q) to read as follows:

(a) The appraisal review board shall conduct hearings in accordance with the hearing procedures adopted by the appraisal review board under Section 41.01(c) [~~establish by rule the procedures for hearings it conducts as provided by Subchapters A and C of this chapter~~]. On request made by a property owner in the owner's notice of protest or in a separate writing delivered to the appraisal review board on or before the date the notice of protest is filed, the property owner is entitled to a copy of the hearing procedures. The copy of the hearing procedures shall be delivered to the property owner not later than the 10th day before the date the hearing on the protest begins and may be delivered with the notice of the protest hearing required under Section 41.46(a). The notice of protest form prescribed by the comptroller under Section 41.44(d) or any other notice of protest form made available to a property owner by the appraisal review board or the appraisal office shall provide the property owner an opportunity to make or decline to make a request under this subsection. [~~The appraisal review board shall post a copy of the hearing procedures in a prominent place in the room in which the hearing is held.~~]

(q) A person who owns property in an appraisal district or the chief appraiser of an appraisal district may file a complaint with the taxpayer liaison officer for the appraisal district alleging that the appraisal review board established for the appraisal district has adopted or is implementing hearing procedures that are not in compliance with the model hearing procedures prepared by the comptroller under Section 5.103 or is not complying with procedural requirements under this

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SECTION 20. Same as House version.

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chapter. The taxpayer liaison officer shall investigate the complaint and report the findings of the investigation to the board of directors of the appraisal district. The board of directors shall direct the chairman of the appraisal review board to take remedial action if, after reviewing the taxpayer liaison officer's report, the board of directors determines that the allegations contained in the complaint are true. The board of directors may remove the member of the appraisal review board serving as chairman of the appraisal review board from that member's position as chairman if the board determines that the chairman has failed to take the actions necessary to bring the appraisal review board into compliance with Section 5.103(d) or this chapter, as applicable.

SECTION 20. Chapter 41A, Tax Code, is amended by adding Section 41A.015 to read as follows:

Sec. 41A.015. LIMITED BINDING ARBITRATION TO COMPEL COMPLIANCE WITH CERTAIN PROCEDURAL REQUIREMENTS RELATED TO PROTESTS. (a) A property owner who has filed a notice of protest under Chapter 41 may file a request for limited binding arbitration under this section to compel the appraisal review board or chief appraiser, as appropriate, to:

- (1) rescind procedural rules adopted by the appraisal review board that are not in compliance with the model hearing procedures prepared by the comptroller under Section 5.103;
- (2) schedule a hearing on a protest as required by Section 41.45;
- (3) deliver information to the property owner in the manner required by Section 41.461;
- (4) allow the property owner to offer evidence, examine or

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SECTION 21. Same as House version.

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cross-examine witnesses or other parties, and present arguments as required by Section 41.66(b);

(5) set a hearing for a time and date certain and postpone a hearing that does not begin within two hours of the scheduled time as required by Section 41.66(i);

(6) schedule hearings on protests concerning multiple properties identified in the same notice of protest on the same day at the request of the property owner or the property owner's designated agent as required by Section 41.66(j); or

(7) refrain from using or offering as evidence information requested by the property owner under Section 41.461 that was not delivered to the property owner at least 14 days before the hearing as required by Section 41.67(d).

(b) A property owner may not file a request for limited binding arbitration under this section unless:

(1) the property owner has delivered written notice to the chairman of the appraisal review board, the chief appraiser, and the taxpayer liaison officer for the applicable appraisal district by certified mail, return receipt requested, of the procedural requirement with which the property owner alleges the appraisal review board or chief appraiser failed to comply on or before the fifth business day after the date the appraisal review board or chief appraiser was required to comply with the requirement; and

(2) the chairman of the appraisal review board or chief appraiser, as applicable, fails to deliver to the property owner on or before the 10th day after the date the notice is delivered a written statement confirming that the appraisal review board or chief appraiser, as applicable, will comply with the requirement or cure a failure to comply with the requirement.

(c) Except as otherwise provided by this subtitle, the failure to comply with a procedural requirement listed under

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Subsection (a) is not a ground for postponement of a hearing on a protest. An appraisal review board may cure an alleged failure to comply with a procedural requirement that occurred during a hearing by rescinding the order determining the protest for which the hearing was held and scheduling a new hearing on the protest.

(d) A property owner must request limited binding arbitration under this section by filing a request with the comptroller. The property owner may not file the request earlier than the 11th day or later than the 30th day after the date the property owner delivers the notice required by Subsection (b)(1) to the chairman of the appraisal review board, the chief appraiser, and the taxpayer liaison officer for the applicable appraisal district.

(e) A request for limited binding arbitration under this section must be in a form prescribed by the comptroller and be accompanied by an arbitration deposit payable to the comptroller in the amount of:

(1) \$450, if the property that is the subject of the protest to which the arbitration relates qualifies as the property owner's residence homestead under Section 11.13 and the appraised or market value, as applicable, of the property is \$500,000 or less, as determined by the appraisal district for the most recent tax year; or

(2) \$550, for property other than property described by Subdivision (1).

(f) The comptroller shall prescribe the form to be used for submitting a request for limited binding arbitration under this section. The form must require the property owner to provide:

(1) a statement that the property owner has provided the written notice required by Subsection (b);

(2) a statement that the property owner has made the

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arbitration deposit required by this section;

(3) a brief statement identifying the procedural requirement with which the property owner alleges the appraisal review board or chief appraiser, as applicable, has failed to comply;

(4) a description of the action taken or not taken by the appraisal review board or chief appraiser regarding the procedural requirement identified under Subdivision (3);

(5) a description of the property to which the award will apply; and

(6) any other information reasonably necessary for the comptroller to appoint an arbitrator.

(g) On receipt of the request and deposit under this section, the comptroller shall appoint an arbitrator from the registry maintained under Section 41A.06 who is eligible to serve as an arbitrator under Subsection (p) of this section. Section 41A.07(h) does not apply to the appointment of an arbitrator under this section.

(h) The appraisal review board, the chief appraiser, and the property owner are parties to a limited binding arbitration conducted under this section. The appraisal review board may appear by counsel, by the chairman, or by a person designated by the chairman. The chief appraiser may appear by counsel, in person, or by a designated employee. The property owner may appear in the manner provided by Section 41A.08(b)(2), (3), (4), or (5).

(i) The arbitrator shall make an arbitration award and deliver an electronic copy of the award to:

(1) the property owner;

(2) the chairman of the appraisal review board;

(3) the chief appraiser; and

(4) the comptroller.

(j) An award under this section:

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(1) shall include a determination of whether the appraisal review board or chief appraiser failed to comply with a procedural requirement as alleged in the request for limited binding arbitration;

(2) if the arbitrator determines that the appraisal review board or chief appraiser failed to comply with a procedural requirement as alleged in the request, shall direct the appraisal review board or chief appraiser, as applicable, to:

(A) comply with the procedural requirement; or

(B) if the hearing on the protest has been held and the appraisal review board has issued an order determining the protest, rescind the order and hold a new hearing on the protest that complies with the procedural requirement;

(3) shall specify the arbitrator's fee;

(4) is final and may not be appealed; and

(5) is enforceable as provided by Section 41A.09.

(k) If the arbitrator determines that the appraisal review board or chief appraiser failed to comply with the procedural requirement that was the subject of the limited binding arbitration:

(1) the comptroller, on receipt of a copy of the award, shall refund the property owner's arbitration deposit, less the amount retained by the comptroller under Section 41A.05(b); and

(2) the appraisal district shall pay the arbitrator's fee.

(l) If the arbitrator determines that the appraisal review board or chief appraiser complied with the procedural requirement that was the subject of the limited binding arbitration, the comptroller shall:

(1) pay the arbitrator's fee out of the owner's arbitration deposit; and

(2) refund to the owner the owner's arbitration deposit, less

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the arbitrator's fee and the amount retained by the comptroller under Section 41A.05(b).

(m) As soon as practicable after receiving notice of an award, the appraisal review board or the chief appraiser shall:

(1) take any action required to comply with the requirements of the award; and

(2) if the award requires the appraisal review board to conduct a new hearing under Chapter 41, schedule and conduct the hearing.

(n) An award under this section does not affect the property owner's right to:

(1) appeal the final determination of a protest by the appraisal review board under Chapter 42; or

(2) pursue any other legal or statutory remedy available to the property owner.

(o) A property owner may request a single limited binding arbitration under this section that covers more than one property, more than one protest hearing, or an allegation of the failure by the appraisal review board or chief appraiser to comply with more than one procedural requirement so long as the requirements of Subsection (b) are met with regard to each alleged failure to comply. The amount of the arbitration deposit and the amount of the arbitrator's fee are computed as if a single property were the subject of the arbitration. If the arbitration involves property described by Subsection (e)(1) and property described by Subsection (e)(2), the amount of the arbitration deposit and the amount of the arbitrator's fee are computed as if only the property described by Subsection (e)(2) were the subject of the arbitration. If the arbitration involves an allegation of the failure by the appraisal review board or chief appraiser to comply with more than one procedural requirement, Subsection (k) applies if the arbitrator

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determines that the appraisal review board or chief appraiser failed to comply with one or more of the procedural requirements that were the subject of the arbitration and Subsection (l) applies if the arbitrator determines that the appraisal review board or chief appraiser complied with all of the procedural requirements that were the subject of the arbitration.

(p) Section 41A.06 applies to the registration and qualification of an arbitrator under this section except that an arbitrator under this section must:

(1) be a licensed attorney; and

(2) agree to conduct an arbitration for a fee that is not more than:

(A) \$400 if the property is described by Subsection (e)(1); or

(B) \$500 if the property is described by Subsection (e)(2).

(q) Except as otherwise provided by this section, the provisions of this chapter apply to a limited binding arbitration under this section. In the event of a conflict between this section and another provision of this chapter, this section controls.

No equivalent provision.

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SECTION 22. Section 41A.10, Tax Code, is amended by amending Subsection (a) and adding Subsection (c) to read as follows:

(a) The pendency of an appeal under this chapter does not affect the delinquency date for the taxes on the property subject to the appeal. Except for a property owner who has elected to defer the collection of taxes under Section 33.06 or 33.065 on the property subject to the appeal and for which the deferral is still in effect, a [A] property owner who appeals an appraisal review board order under this chapter shall pay taxes

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on the property subject to the appeal in an amount equal to the amount of taxes due on the portion of the taxable value of the property that is not in dispute. If the final determination of an appeal under this chapter decreases the property owner's tax liability to less than the amount of taxes paid, the taxing unit shall refund to the property owner the difference between the amount of taxes paid and the amount of taxes for which the property owner is liable.

(c) For the purposes of Subsection (b) of this section, taxes are not considered delinquent on property subject to an appeal if the property owner has elected to defer the collection of taxes on the property under Section 33.06 or 33.065 and the deferral is still in effect.

**No equivalent provision.**

SECTION 21. Section 42.01, Tax Code, is amended by adding Subsection (a-1) to read as follows:

(a-1) A property owner may not appeal separately the portion of an order of an appraisal review board determining the appraised value of land or the portion of the order determining the appraised value of an improvement to the land if the order determined the appraised value of both.

SECTION 22. Section 42.015(a), Tax Code, is amended to read as follows:

(a) A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to appeal an order of the appraisal review board determining a protest relating to the property:

(1) brought by the person under Section 41.413; or

(2) brought by the property owner if the property owner does

SECTION 23. Same as House version.

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not appeal the order.

SECTION 23. Section 42.23(e), Tax Code, is amended to read as follows:

(e) For purposes of Subsection (d), a property owner may designate a cause of action under Section 42.25 or 42.26 as the basis for an appeal, but may not designate a cause of action under both sections as the basis for the appeal. Discovery regarding a cause of action that is not specifically designated by the property owner under Subsection (d) shall be conducted as provided by the Texas Rules of Civil Procedure. A [The] court may not enter an order, including a protective order [to modify the provisions of this subsection] under Rule 192.6 of the Texas Rules of Civil Procedure, that conflicts with Subsection (d).

No equivalent provision.

SECTION 24. Section 11.253, Tax Code, as amended by this Act, applies only to a tax year beginning on or after January 1, 2022.

No equivalent provision.

SECTION 24. Same as House version.

SECTION 25. Section 6.03, Tax Code, as amended by this Act, applies only to the selection of members of the board of directors of an appraisal district who are appointed for a term that begins on or after January 1, 2022.

SECTION 26. Same as House version.

SECTION 27. Sections 21.021 and 21.031, Tax Code, as amended by this Act, apply only to the allocation of the value and the determination of the situs of vessels and other



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watercraft for ad valorem tax purposes beginning on or after January 1, 2022.

SECTION 25. Section 25.19, Tax Code, as amended by this Act, applies only to a notice of appraised value for a tax year beginning on or after January 1, 2022.

SECTION 28. Same as House version.

SECTION 26. Section 41.445, Tax Code, as added by this Act, and Section 41.45(b-1), Tax Code, as amended by this Act, apply only to a protest under Chapter 41, Tax Code, for which a notice of protest is filed by a property owner on or after the effective date of this Act. A protest under Chapter 41, Tax Code, for which a notice of protest is filed by a property owner before the effective date of this Act is governed by the law in effect on the date the notice of protest is filed, and the former law is continued in effect for that purpose.

No equivalent provision.

SECTION 27. Sections 41.45 and 41.47, Tax Code, as amended by this Act, apply only to a protest under Chapter 41, Tax Code, for which a notice of protest is filed on or after January 1, 2022.

SECTION 29. Section 41.445, Tax Code, as added by this Act, and Sections 41.45 and 41.47, Tax Code, as amended by this Act, apply only to a protest under Chapter 41, Tax Code, for which a notice of protest is filed by a property owner on or after January 1, 2022. A protest under Chapter 41, Tax Code, for which a notice of protest is filed by a property owner before January 1, 2022, is governed by the law in effect on the date the notice of protest is filed, and the former law is continued in effect for that purpose.

No equivalent provision.

SECTION 30. Section 41A.10, Tax Code, as amended by this

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Act, applies only to a request for binding arbitration under Chapter 41A, Tax Code, that is filed on or after the effective date of this Act. A request for binding arbitration under Chapter 41A, Tax Code, that is filed before the effective date of this Act is governed by the law in effect on the date the request is filed, and the former law is continued in effect for that purpose.

SECTION 28. Sections 42.01, 42.015, and 42.23, Tax Code, as amended by this Act, apply only to an appeal under Chapter 42, Tax Code, that is filed on or after January 1, 2022.

SECTION 31. Sections 42.015 and 42.23, Tax Code, as amended by this Act, apply to an appeal under Chapter 42, Tax Code, that is pending on the date the amendments to those sections take effect under this Act or that is filed on or after that date.

No equivalent provision.

SECTION 32. The comptroller of public accounts is required to implement a provision of this Act only if the legislature appropriates money specifically for that purpose. If the legislature does not appropriate money specifically for that purpose, the comptroller may, but is not required to, implement a provision of this Act using other appropriations available for that purpose.

SECTION 29. (a) Except as provided by Subsection (b) of this section, this Act takes effect January 1, 2022.

(b) Sections 5.103, 5.104, 6.04, 6.052, 41.01, 41.461, and 41.66, Tax Code, as amended by this Act, and Section 41A.015, Tax Code, as added by this Act, take effect immediately if this Act receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the

SECTION 33. (a) Except as provided by Subsection (b) of this section, this Act takes effect January 1, 2022.

(b) Sections 5.103, 5.104, 6.052, 41.01, 41.461, 41.66, 42.015, and 42.23, Tax Code, as amended by this Act, and Section 41A.015, Tax Code, as added by this Act, take effect immediately if this Act receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the

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vote necessary for immediate effect, those sections of this Act take effect September 1, 2021.

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vote necessary for immediate effect, those sections of this Act take effect September 1, 2021.

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