88S20175 SHH-D

By:  Schofield H.B. No. 69

A BILL TO BE ENTITLED

AN ACT

relating to the determination and reporting of the number of residence homesteads of elderly or disabled persons that are subject to the limitation on the total amount of ad valorem taxes that may be imposed on the properties by school districts and of the number of residence homesteads of certain property owners for which the owner deferred collection of a tax, abated a suit to collect a delinquent tax, or abated a sale to foreclose a tax lien.

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

SECTION 1.  Section 11.26, Tax Code, is amended by adding Subsections (e-1) and (e-2) to read as follows:

(e-1)  For each school district in an appraisal district, the chief appraiser shall:

(1)  determine the number of residence homesteads subject to the limitation on tax increases required by this section for the current tax year; and

(2)  not later than September 1 of that tax year, report the number to the comptroller in the form prescribed by the comptroller.

(e-2)  Not later than November 1 of each tax year, the comptroller shall report to the lieutenant governor, the speaker of the house of representatives, and each member of the legislature the total number of residence homesteads in the state reported to the comptroller under Subsection (e-1) for that tax year. The report must include the number of those residence homesteads in each school district or a reference to where the information for each school district may be accessed.

SECTION 2.  Section 33.06, Tax Code, is amended by adding Subsections (i) and (j) to read as follows:

(i)  For each taxing unit in an appraisal district, the chief appraiser shall:

(1)  determine the number of residence homesteads for which the property owner deferred collection of a tax, abated a suit to collect a delinquent tax, or abated a sale to foreclose a tax lien under this section for the current tax year; and

(2)  not later than September 1 of that tax year, report the number to the comptroller in the form prescribed by the comptroller.

(j)  Not later than November 1 of each tax year, the comptroller shall report to the lieutenant governor, the speaker of the house of representatives, and each member of the legislature the total number of residence homesteads in the state reported to the comptroller under Subsection (i) for that tax year. The report must include the number of those residence homesteads in each taxing unit or a reference to where the information for each taxing unit may be accessed.

SECTION 3.  This Act applies only to a tax year that begins on or after the effective date of this Act.

SECTION 4.  This Act takes effect January 1, 2024.