

BILL ANALYSIS

H.B. 4077
By: Noble
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

State law entitles a person who receives a residence homestead property taxation exemption in a tax year to receive the mandatory residence homestead exemption for those 65 years of age or older, as well as any local option exemption for those 65 years of age or older, on the same property in the next tax year without applying for the exemption if the person becomes 65 years of age in that next year. Currently, however, such a person may be required to request that those exemptions be applied. H.B. 4077 seeks to require the chief appraiser of an appraisal district to automatically apply the exemptions, as applicable, without application or request by the taxpayer.

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

H.B. 4077 amends the Tax Code to revise the provision entitling a person who receives a residence homestead property taxation exemption in a tax year to receive the mandatory residence homestead exemption for those 65 years of age or older, as well as any local option exemption for those 65 years of age or older, on the same property in the next tax year without applying for the exemption if the person becomes 65 years of age in that next year, as shown by certain records. In doing so, the bill requires the chief appraiser to allow the person to receive the exemption without requiring the person to apply for or otherwise request the exemption. These provisions apply only to a property tax year that begins on or after the bill's effective date.

EFFECTIVE DATE

January 1, 2024.