

By: Paul, Raymond, Murr

H.B. No. 2121

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the form of a rendition statement or property report
3 used to render property for ad valorem tax purposes.

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

5 SECTION 1. Section 22.24(e), Tax Code, is amended to read as
6 follows:

7 (e) To be valid, a rendition or report must be sworn to
8 before an officer authorized by law to administer an oath. The
9 comptroller may not prescribe or approve a rendition or report form
10 unless the form provides for the person filing the form to swear
11 that the information provided in the rendition or report is true and
12 accurate to the best of the person's knowledge and belief. This
13 subsection does not apply to a rendition or report filed:

- 14 (1) by a secured party, as defined by Section 22.01;
15 (2) by the property owner;
16 (3) by an employee of the property owner;
17 (4) by ~~or~~ an employee of a property owner on behalf
18 of an affiliated entity of the property owner; or
19 (5) on behalf of a property owner who is rendering
20 tangible personal property used for the production of income and
21 whose good faith estimate of the market value of that property is
22 not more than \$500,000.

23 SECTION 2. The change in law made by this Act applies only
24 to the rendition of property for ad valorem tax purposes for a tax

1 year that begins on or after January 1, 2024.

2 SECTION 3. This Act takes effect January 1, 2024.