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H.B. No. 2747

A BILL TO BE ENTITLED

AN ACT

relating to a requirement that each appraisal district periodically confirm that recipients of residence homestead exemptions qualify for those exemptions.

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

SECTION 1. Section 11.43, Tax Code, is amended by adding Subsection (h-1) to read as follows:

(h-1) The chief appraiser of an appraisal district shall develop a program for the periodic review of each residence homestead exemption granted by the district under Section 11.13 to confirm that the recipient of the exemption still qualifies for the exemption. The program must require the chief appraiser to review each residence homestead exemption at least once every five tax years. The program may provide for the review to take place in phases, with a portion of the exemptions reviewed in each tax year.

SECTION 2. The chief appraiser of an appraisal district shall develop and implement the program required by Section 11.43(h-1), Tax Code, as added by this Act, not later than January 1, 2024. The program must provide that the first five-year review cycle required by that section begins on that date.

SECTION 3. This Act takes effect September 1, 2023.