

# SENATE AMENDMENTS

2<sup>nd</sup> Printing

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 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.

By: [Signature]

Substitute the following for H.B. No. 2121:

By: [Signature]

H.B. No. 2121  
**ADOPTED**  
MAY 16 2023  
H.B. No. 2121

*Letsy Law*  
Secretary of the Senate

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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[~~r~~] the property owner;
- 16 (3) by[~~r~~] an employee of the property owner;
- 17 (4) by[~~r 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 \$25,000.

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.

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION**

**May 17, 2023**

**TO:** Honorable Dade Phelan, Speaker of the House, House of Representatives

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: HB2121** by Paul (Relating to the form of a rendition statement or property report used to render property for ad valorem tax purposes.), **As Passed 2nd House**

**No fiscal implication to the State is anticipated.**

This bill would amend Chapter 22 of the Tax Code, relating to Renditions and Other Reports, to add that a rendition or report can be filed on behalf of a property owner who is rendering tangible personal property used for the production of income that has an estimated market value of not more than \$25,000 without requiring a sworn statement.

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JMc, SD, AF, BRI, KK

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION**

**May 9, 2023**

**TO:** Honorable Paul Bettencourt, Chair, Senate Committee on Local Government

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: HB2121** by Paul (relating to the form of a rendition statement or property report used to render property for ad valorem tax purposes.), **Committee Report 2nd House, Substituted**

**No fiscal implication to the State is anticipated.**

This bill would amend Chapter 22 of the Tax Code, relating to Renditions and Other Reports, to add that a rendition or report can be filed on behalf of a property owner who is rendering tangible personal property used for the production of income that has an estimated market value of not more than \$25,000 without requiring a sworn statement.

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JMc, AF, BRI, KK, SD

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION**

**May 5, 2023**

**TO:** Honorable Paul Bettencourt, Chair, Senate Committee on Local Government

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: HB2121** by Paul (Relating to the form of a rendition statement or property report used to render property for ad valorem tax purposes.), **As Engrossed**

**No fiscal implication to the State is anticipated.**

This bill would amend Chapter 22 of the Tax Code, relating to Renditions and Other Reports, to add that a rendition or report can be filed on behalf of a property owner who is rendering tangible personal property used for the production of income that has an estimated market value of not more than \$500,000 without requiring a sworn statement.

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JMc, AF, KK, SD, BRI

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION**

**March 26, 2023**

**TO:** Honorable Morgan Meyer, Chair, House Committee on Ways & Means

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: HB2121** by Paul (Relating to the form of a rendition statement or property report used to render property for ad valorem tax purposes.), **As Introduced**

**No fiscal implication to the State is anticipated.**

This bill would amend Chapter 22 of the Tax Code, relating to Renditions and Other Reports, to add that a rendition or report can be filed on behalf of a property owner who is rendering tangible personal property used for the production of income that has an estimated market value of not more than \$500,000 without requiring a sworn statement.

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JMc, KK, SD, BRI

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**TAX/FEE EQUITY NOTE**

**88TH LEGISLATIVE REGULAR SESSION**

**March 26, 2023**

**TO:** Honorable Morgan Meyer, Chair, House Committee on Ways & Means

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: HB2121** by Paul (Relating to the form of a rendition statement or property report used to render property for ad valorem tax purposes.), **As Introduced**

No statistically significant impact on the overall distribution of a state tax or fee burden among individuals and businesses is anticipated from the provisions of this bill.

**Source**

**Agencies:**

**LBB Staff:** JMc, KK