

House Bill 2121
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

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

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

(1) by a secured party, as defined by Section 22.01;

(2) by~~;~~ the property owner;

(3) by~~;~~ an employee of the property owner;

(4) by~~;~~~~or~~ an employee of a property owner on behalf of an affiliated entity of the property owner; or

(5) on behalf of a property owner who is rendering tangible personal property used for the production of income and whose good faith estimate of the market value of that property is not more than \$500,000.

SECTION 2. The change in law made by this Act applies only to the rendition of property for ad valorem tax purposes for a tax year that begins on or after January 1, 2024.

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

SENATE VERSION (CS)

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

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

(1) by a secured party, as defined by Section 22.01;

(2) by~~;~~ the property owner;

(3) by~~;~~ an employee of the property owner;

(4) by~~;~~~~or~~ an employee of a property owner on behalf of an affiliated entity of the property owner; or

(5) on behalf of a property owner who is rendering tangible personal property used for the production of income and whose good faith estimate of the market value of that property is not more than \$25,000.

SECTION 2. Same as House version.

SECTION 3. Same as House version.

CONFERENCE