

BILL ANALYSIS

Senate Research Center

H.B. 2730
By: Darby et al. (Parker)
Local Government
5/2/2025
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

H.B. 2730 amends current law relating to the authority of the chief appraiser of an appraisal district to require a person allowed an exemption from ad valorem taxation of a residence homestead to file a new application or confirm the person's current qualification for the exemption.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 11.43, Tax Code, by amending Subsection (c) and adding Subsection (c-1), as follows:

(c) Authorizes the chief appraiser, except as provided by Subsection (r) (relating to prohibiting a chief appraiser from requiring certain disabled persons allowed a homestead exemption to file a new application to determine qualification for the exemption), and subject to Subsection (c-1), to require a person allowed one of the exemptions in a prior year to file a new application to confirm the person's current qualification for the exemption by delivering a written notice that a new application is required, accompanied by an appropriate application form, to the person previously allowed the exemption.

(c-1) Prohibits a chief appraiser from requiring a person allowed a residence homestead exemption under Section 11.13 (Residence Homestead) to file a new application or confirm the person's current qualification for the exemption unless the chief appraiser has reason to believe the person no longer qualifies for the exemption, has attempted to determine whether the person still qualifies for the exemption, which may include searching the driver's license database maintained by the Department of Public Safety, and delivers written notice, accompanied by an appropriate application form, to the person stating the chief appraiser believes the person may no longer qualify for the exemption and the specific reason for the chief appraiser's belief.

SECTION 2. Provides that it is the intent of the 89th Legislature, Regular Session, 2025, that the amendments made by this Act be harmonized with another Act of the 89th Legislature, Regular Session, 2025, relating to nonsubstantive additions to and corrections in enacted codes.

SECTION 3. Effective date: upon passage or September 1, 2025.