

By: Goodwin

H.B. No. 3108

A BILL TO BE ENTITLED

1 AN ACT
2 relating to proof of eligibility for an exemption from ad valorem
3 taxation of the residence homestead of a person.

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

5 SECTION 1. Section 11.43, Tax Code, is amended by amending
6 Subsections (f), (h-1), (j), (n), and (p) and adding Subsection
7 (f-1) to read as follows:

8 (f) The comptroller, in prescribing the contents of the
9 application form for each kind of exemption, shall ensure that the
10 form requires an applicant to furnish the information necessary to
11 determine the validity of the exemption claim. The form must
12 require an applicant to provide the applicant's name and driver's
13 license number, personal identification certificate number, or
14 social security account number. The form for a residence homestead
15 exemption authorized by Section 11.13 must allow an applicant to
16 indicate that the applicant will provide an owner occupancy
17 affidavit in lieu of a driver's license number or personal
18 identification certificate number. If the applicant is a
19 charitable organization with a federal tax identification number,
20 the form must allow the applicant to provide the organization's
21 federal tax identification number in lieu of a driver's license
22 number, personal identification certificate number, or social
23 security account number. The comptroller shall include on the
24 forms a notice of the penalties prescribed by Section 37.10, Penal

1 Code, for making or filing an application containing a false
2 statement. The comptroller shall include, on application forms for
3 exemptions that do not have to be claimed annually, a statement
4 explaining that the application need not be made annually and that
5 if the exemption is allowed, the applicant has a duty to notify the
6 chief appraiser when the applicant's entitlement to the exemption
7 ends. In this subsection:

8 (1) "Driver's license" has the meaning assigned that
9 term by Section 521.001, Transportation Code.

10 (2) "Owner occupancy affidavit" means an affidavit
11 executed by an applicant under penalty of perjury that states that
12 the property for which the applicant is claiming the exemption is
13 the applicant's residence homestead.

14 (3) "Personal identification certificate" means a
15 certificate issued by the Department of Public Safety under
16 Subchapter E, Chapter 521, Transportation Code.

17 (f-1) The comptroller shall prescribe the form of the owner
18 occupancy affidavit described by Subsection (f)(2).

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

1 has reasonable cause to believe that an owner occupancy affidavit
2 submitted under Subsection (j)(4)(B) is not valid, the chief
3 appraiser may require the recipient of the exemption to provide a
4 copy of the applicant's driver's license or state-issued personal
5 identification certificate.

6 (j) In addition to the items required by Subsection (f), an
7 application for a residence homestead exemption prescribed by the
8 comptroller and authorized by Section 11.13 must:

9 (1) list each owner of the residence homestead and the
10 interest of each owner;

11 (2) state that the applicant does not claim an
12 exemption under that section on another residence homestead in this
13 state or claim a residence homestead exemption on a residence
14 homestead outside this state;

15 (3) state that each fact contained in the application
16 is true;

17 (4) include:

18 (A) a copy of the applicant's driver's license or
19 state-issued personal identification certificate unless the
20 applicant:

21 (i) [~~A~~] is a resident of a facility that
22 provides services related to health, infirmity, or aging; or

23 (ii) [~~B~~] is certified for participation
24 in the address confidentiality program administered by the attorney
25 general under Subchapter B, Chapter 58, Code of Criminal Procedure;

26 or

27 (B) an executed owner occupancy affidavit

1 described by Subsection (f)(2) that states that the property for
2 which the applicant is claiming the exemption is the applicant's
3 residence homestead;

4 (5) state that the applicant has read and understands
5 the notice of the penalties required by Subsection (f); and

6 (6) be signed by the applicant.

7 (n) Except as provided by Subsection (p), a chief appraiser
8 may not allow an applicant an exemption provided by Section 11.13 if
9 the applicant is required under Subsection (j) to provide a copy of
10 the applicant's driver's license, ~~or~~ state-issued personal
11 identification certificate, or owner occupancy affidavit unless
12 the address listed on the driver's license, ~~or~~ state-issued
13 personal identification certificate, or owner occupancy affidavit
14 provided by the applicant corresponds to the address of the
15 property for which the exemption is claimed.

16 (p) A chief appraiser may waive the requirement provided by
17 Subsection (n) that the address of the property for which the
18 exemption is claimed correspond to the address listed on the
19 driver's license, ~~or~~ state-issued personal identification
20 certificate, or owner occupancy affidavit provided by the applicant
21 under Subsection (j) if the applicant:

22 (1) is an active duty member of the armed services of
23 the United States or the spouse of an active duty member and the
24 applicant includes with the application a copy of the applicant's
25 or spouse's military identification card and a copy of a utility
26 bill for the property subject to the claimed exemption in the
27 applicant's or spouse's name; or

1 (2) holds a driver's license issued under Section
2 521.121(c) or 521.1211, Transportation Code, and includes with the
3 application a copy of the application for that license provided to
4 the Texas Department of Transportation.

5 SECTION 2. Not later than January 1, 2026, the comptroller
6 of public accounts shall prescribe the form of the owner occupancy
7 affidavit as required by Section 11.43(f-1), Tax Code, as added by
8 this Act.

9 SECTION 3. The changes in law made by this Act apply only to
10 an application for a residence homestead exemption from ad valorem
11 taxation filed on or after January 1, 2026.

12 SECTION 4. This Act takes effect September 1, 2025.