

By: Paxton, West

S.B. No. 402

A BILL TO BE ENTITLED

AN ACT

relating to the payment of certain ad valorem tax refunds.

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

SECTION 1. Section 1.071, Tax Code, is amended to read as follows:

Sec. 1.071. DELIVERY OF REFUND. (a) Except as provided by Subsection (b), a [A] collector or taxing unit required by this title to deliver a refund to a person shall send the refund to the person's mailing address as listed on the appraisal roll.

(b) If [~~Notwithstanding Subsection (a), if~~] a person to whom a refund is owed files a written request on a form prescribed by the comptroller with a [~~the~~] collector or taxing unit before the date the [~~that a~~] refund is issued requesting that the refund [~~owed to the person~~] be sent to a particular address, the collector or taxing unit shall send the refund to the address stated on the form [~~in the request~~].

(c) The comptroller shall prescribe a form a person may use to make a request under Subsection (b). The comptroller shall include on the form a notice of the penalties prescribed by Section 37.10, Penal Code, for making or filing an application containing a false statement.

(d) A person who files a request with a collector or taxing unit under Subsection (b) may revoke the request by filing a written revocation with the collector or taxing unit.

1 SECTION 2. The change in law made by this Act applies only
2 to a request filed on or after the effective date of this Act. A
3 request filed before the effective date of this Act is governed by
4 the law in effect on the date the request is filed, and the former
5 law is continued in effect for that purpose.

6 SECTION 3. This Act takes effect September 1, 2025.