

1-1 By: Paxton S.B. No. 402
1-2 (In the Senate - Filed November 21, 2024; February 3, 2025,
1-3 read first time and referred to Committee on Local Government;
1-4 March 17, 2025, reported favorably by the following vote: Yeas 6,
1-5 Nays 0; March 17, 2025, sent to printer.)

1-6 COMMITTEE VOTE

1-7		Yea	Nay	Absent	PNV
1-8	Bettencourt	X			
1-9	Middleton	X			
1-10	Cook	X			
1-11	Gutierrez			X	
1-12	Nichols	X			
1-13	Paxton	X			
1-14	West	X			

1-15 A BILL TO BE ENTITLED
1-16 AN ACT

1-17 relating to the payment of certain ad valorem tax refunds.
1-18 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
1-19 SECTION 1. Section [1.071](#), Tax Code, is amended to read as
1-20 follows:
1-21 Sec. 1.071. DELIVERY OF REFUND. (a) Except as provided by
1-22 Subsection (b), a [A] collector or taxing unit required by this
1-23 title to deliver a refund to a person shall send the refund to the
1-24 person's mailing address as listed on the appraisal roll.
1-25 (b) If [Notwithstanding Subsection (a), if] a person to whom
1-26 a refund is owed files a written request on a form prescribed by the
1-27 comptroller with a [the] collector or taxing unit before the date
1-28 the [that a] refund is issued requesting that the refund [owed to
1-29 the person] be sent to a particular address, the collector or taxing
1-30 unit shall send the refund to the address stated on the form [in the
1-31 request].
1-32 (c) The comptroller shall prescribe a form a person may use
1-33 to make a request under Subsection (b). The comptroller shall
1-34 include on the form a notice of the penalties prescribed by Section
1-35 [37.10](#), Penal Code, for making or filing an application containing a
1-36 false statement.
1-37 (d) A person who files a request with a collector or taxing
1-38 unit under Subsection (b) may revoke the request by filing a written
1-39 revocation with the collector or taxing unit.
1-40 SECTION 2. The change in law made by this Act applies only
1-41 to a request filed on or after the effective date of this Act. A
1-42 request filed before the effective date of this Act is governed by
1-43 the law in effect on the date the request is filed, and the former
1-44 law is continued in effect for that purpose.
1-45 SECTION 3. This Act takes effect September 1, 2025.

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