

By: Hughes

S.B. No. 675

A BILL TO BE ENTITLED

1 AN ACT
2 relating to identifying information required to be included in an
3 application for an exemption from ad valorem taxation.

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) and (j) and adding Subsection (j-1) to read as
7 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,
14 license to carry a handgun number, or social security account
15 number. If the applicant is a charitable organization with a
16 federal tax identification number, the form must allow the
17 applicant to provide the organization's federal tax identification
18 number in lieu of a driver's license number, personal
19 identification certificate number, license to carry a handgun
20 number, or social security account number. The comptroller shall
21 include on the forms a notice of the penalties prescribed by Section
22 37.10, Penal Code, for making or filing an application containing a
23 false statement. The comptroller shall include, on application
24 forms for exemptions that do not have to be claimed annually, a

1 statement explaining that the application need not be made annually
2 and that if the exemption is allowed, the applicant has a duty to
3 notify the chief appraiser when the applicant's entitlement to the
4 exemption ends. In this subsection:

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

7 (2) "License to carry a handgun" means a license
8 issued under Subchapter H, Chapter 411, Government Code.

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

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

15 (1) list each owner of the residence homestead and the
16 interest of each owner;

17 (2) state that the applicant does not claim an
18 exemption under that section on another residence homestead in this
19 state or claim a residence homestead exemption on a residence
20 homestead outside this state;

21 (3) state that each fact contained in the application
22 is true;

23 (4) include a copy of the applicant's driver's
24 license, ~~or~~ state-issued personal identification certificate, or
25 license to carry a handgun unless the applicant:

26 (A) is a resident of a facility that provides
27 services related to health, infirmity, or aging; or

1 (B) is certified for participation in the address
2 confidentiality program administered by the attorney general under
3 Subchapter B, Chapter 58, Code of Criminal Procedure;

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 (j-1) A chief appraiser shall destroy a copy of a driver's
8 license, state-issued personal identification certificate, or
9 license to carry a handgun required to be submitted by a person
10 under this section on the written request of the person.

11 SECTION 2. Sections 11.43(f) and (j), Tax Code, as amended
12 by this Act, apply only to an application for an exemption from ad
13 valorem taxation filed on or after the effective date of this Act.

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