

1-1 By: Hinojosa of Nueces S.B. No. 1352
1-2 (In the Senate - Filed February 18, 2025; March 6, 2025,
1-3 read first time and referred to Committee on Local Government;
1-4 March 24, 2025, reported favorably by the following vote: Yeas 7,
1-5 Nays 0; March 24, 2025, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
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 deadline for filing an application for certain ad
1-18 valorem tax exemptions or allocations and the calculation of the
1-19 penalty for filing a late application for such an exemption or
1-20 allocation.

1-21 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-22 SECTION 1. Section 11.43, Tax Code, is amended by adding
1-23 Subsection (d-1) to read as follows:

1-24 (d-1) If the chief appraiser extends the deadline for a
1-25 property owner to file a rendition statement or property report to
1-26 May 15 under Section 22.23(b), the chief appraiser shall also
1-27 extend the deadline for the property owner to file an application
1-28 for an exemption under Section 11.251 to May 15. For good cause
1-29 shown, the chief appraiser may further extend the deadline for
1-30 filing an exemption application by written order for a single
1-31 period not to exceed 60 days from the deadline prescribed by
1-32 Subsection (d).

1-33 SECTION 2. Section 11.4391(b), Tax Code, is amended to read
1-34 as follows:

1-35 (b) If the application is approved, the property owner is
1-36 liable to each taxing unit allowing the exemption for a penalty in
1-37 an amount equal to the lesser of:

1-38 (1) 10 percent of the difference between the amount of
1-39 tax imposed by the taxing unit on the inventory or property, a
1-40 portion of which consists of freeport goods, and the amount that
1-41 would otherwise have been imposed; or

1-42 (2) 10 percent of the amount of tax imposed by the
1-43 taxing unit on the inventory or property, a portion of which
1-44 consists of freeport goods.

1-45 SECTION 3. Section 21.09, Tax Code, is amended by adding
1-46 Subsection (b-1) to read as follows:

1-47 (b-1) If the chief appraiser extends the deadline for a
1-48 property owner to file a rendition statement or property report to
1-49 May 15 under Section 22.23(b), the chief appraiser shall also
1-50 extend the deadline for the property owner to file an allocation
1-51 application form to May 15. For good cause shown, the chief
1-52 appraiser shall further extend the deadline for filing an
1-53 allocation application form by written order for a period not to
1-54 exceed 30 days from the deadline prescribed by Subsection (b).

1-55 SECTION 4. Section 21.10(b), Tax Code, is amended to read as
1-56 follows:

1-57 (b) If the application is approved, the property owner is
1-58 liable to each taxing unit for a penalty in an amount equal to the
1-59 lesser of:

1-60 (1) 10 percent of the difference between the amount of
1-61 tax imposed by the taxing unit on the property without the

2-1 allocation and the amount of tax imposed on the property with the
2-2 allocation; or
2-3 (2) 10 percent of the amount of tax imposed by the
2-4 taxing unit on the property with the allocation.

2-5 SECTION 5. Section 11.43(d-1), Tax Code, as added by this
2-6 Act, and Section 11.4391(b), Tax Code, as amended by this Act, apply
2-7 only to an application for an exemption for freeport goods under
2-8 Section 11.251, Tax Code, filed on or after the effective date of
2-9 this Act.

2-10 SECTION 6. Section 21.09(b-1), Tax Code, as added by this
2-11 Act, and Section 21.10(b), Tax Code, as amended by this Act, apply
2-12 only to an application for an allocation under Section 21.09, Tax
2-13 Code, filed on or after the effective date of this Act.

2-14 SECTION 7. This Act takes effect September 1, 2025.

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