

CONFERENCE COMMITTEE REPORT FORM

Austin, Texas

05/27/2023

Date

Honorable Dan Patrick
President of the Senate

Honorable Dade Phelan
Speaker of the House of Representatives

Sirs:

We, Your Conference Committee, appointed to adjust the differences between the Senate and the House of Representatives on HB 2121 have had the same under consideration, and beg to report it back with the recommendation that it do pass in the form and text hereto attached.


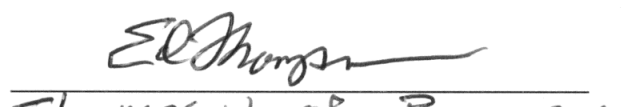
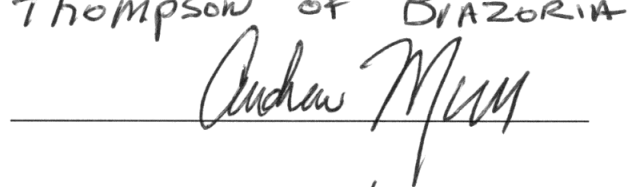


Springer

Bettencourt

Middleton

Parker

West
On the part of the Senate


PAUL

Thompson of BIAZORIA


MARY ANN PEREZ
On the part of the House

Note to Conference Committee Clerk:

Please type the names of the members of the Conference Committee under the lines provided for signature. Those members desiring to sign the report should sign each of the six copies. Attach a copy of the Conference Committee Report and a Section by Section side by side comparison to each of the six reporting forms. The original and two copies are filed in house of origin of the bill, and three copies in the other house.

CONFERENCE COMMITTEE REPORT

3rd Printing

H.B. No. 2121

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the form of a rendition statement or property report
3 used to render property for ad valorem tax purposes.

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

5 SECTION 1. Section 22.24(e), Tax Code, is amended to read as
6 follows:

7 (e) To be valid, a rendition or report must be sworn to
8 before an officer authorized by law to administer an oath. The
9 comptroller may not prescribe or approve a rendition or report form
10 unless the form provides for the person filing the form to swear
11 that the information provided in the rendition or report is true and
12 accurate to the best of the person's knowledge and belief. This
13 subsection does not apply to a rendition or report filed:

14 (1) by a secured party, as defined by Section 22.01;

15 (2) by~~[r]~~ the property owner;

16 (3) by~~[r]~~ an employee of the property owner;

17 (4) by~~[r-ox]~~ an employee of a property owner on behalf
18 of an affiliated entity of the property owner; or

19 (5) on behalf of a property owner who is rendering
20 tangible personal property used for the production of income and
21 whose good faith estimate of the market value of that property is
22 not more than \$150,000.

23 SECTION 2. The change in law made by this Act applies only
24 to the rendition of property for ad valorem tax purposes for a tax

H.B. No. 2121

1 year that begins on or after January 1, 2024.

2 SECTION 3. This Act takes effect January 1, 2024.

House Bill 2121
Conference Committee Report
Section-by-Section Analysis

HOUSE VERSION

SECTION 1. Exempts a rendition statement or property report filed on behalf of a property owner who is rendering tangible personal property used for the production of income and whose good faith estimate of the property's market value is ***not more than \$500,000*** from the requirement that it be sworn to before an officer authorized by law to administer an oath in order to be valid.

SECTION 2. Transition provision.

SECTION 3. Effective date.

SENATE VERSION (CS)

SECTION 1. Same as House version except the cap on the market value of the property is set at ***\$25,000***.

SECTION 2. Same as House version.

SECTION 3. Same as House version.

CONFERENCE

SECTION 1. Same as House version except the cap on the market value of the property is set at ***\$150,000***.

SECTION 2. Same as House version.

SECTION 3. Same as House version.

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

May 27, 2023

TO: Honorable Dan Patrick, Lieutenant Governor, Senate
Honorable Dade Phelan, Speaker of the House, House of Representatives

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB2121 by Paul (relating to the form of a rendition statement or property report used to render property for ad valorem tax purposes.), **Conference Committee Report**

No fiscal implication to the State is anticipated.

This bill would amend Chapter 22 of the Tax Code, relating to Renditions and Other Reports, to add that a rendition or report can be filed on behalf of a property owner who is rendering tangible personal property used for the production of income that has an estimated market value of not more than \$150,000 without requiring a sworn statement.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, SZ, AF, KK, SD, BRI