

SUBJECT: Allowing late tax exemption applications for certain veterans' organization

COMMITTEE: Ways and Means — favorable, without amendment

VOTE: 8 ayes — Craddick, Ramsay, Grusendorf, Holzheuser, Oliveira, Stiles, Telford, Thompson

0 nays

1 present, not voting — Heflin

2 absent — Horn, Williamson

SENATE VOTE: On final passage, Local and Uncontested Calendar, April 24 — 29-0

WITNESSES: No public hearing.

BACKGROUND : Veterans' organizations must file for an exemption with the chief appraiser of each district where they have property by May 1 of each year in order to receive a property tax exemption for the year.

DIGEST: SB 1438 would require a chief appraiser to accept an property tax exemption application from a veterans' organization up to three years late, but not later than December 31, 1998.

The chief appraiser could approve the late tax exemption application if the property taxes were paid under protest. If the application was accepted, the organization would be entitled to a refund of the tax, plus any penalty and interest paid.

The bill would take effect September 1, 1997.

SUPPORTERS SAY: SB 1438 would help a certain veterans' organization receive a refund on property taxes paid because of failure to submit a tax exemption application on time. The error was a clerical oversight, and the organization would be forced to sell its property if it is not refunded the taxes it had to pay because of the error.

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OPPONENTS
SAY:

The Legislature should not be passing bills to help one organization that failed to do its paperwork properly and on time. It is the responsibility of the organization to follow the law, not the responsibility of the Legislature to pass laws to undo past mistakes.