

- SUBJECT:** Allowing religious objections to photo ID for homestead exemptions
- COMMITTEE:** Ways and Means — committee substitute recommended
- VOTE:** 10 ayes — D. Bonnen, Y. Davis, Bohac, Button, Darby, Martinez Fischer, Murphy, Parker, C. Turner, Wray
- 1 nay — Springer
- WITNESSES:** For — Brent South, Texas Association of Appraisal Districts
- Against — None
- On — Sands Stiefer, Harris County Appraisal District; (*Registered, but did not testify*: Mike Esparza, Comptroller's Office)
- BACKGROUND:** Tax Code, sec. 11.43 provides the application process for homestead exemptions. An application must:
- list each owner of the residence homestead and the interest of each owner;
 - state that the applicant does not claim an exemption on another residence homestead;
 - state that each fact contained in the application is true; and
 - include a copy of the applicant's driver's license or state-issued personal identification certificate.
- Sec. 11.43(j)(4) excepts from the personal identification requirement a resident of a facility providing services related to health, infirmity, or aging or an individual certified for participation in the attorney general's address confidentiality program.
- DIGEST:** CSHB 806 would except from the personal identification requirement in the homestead exemption application process a person who had a religious objection to being photographed.

To gain the exception, the applicant would have to include with the application an affidavit stating that:

- the applicant was unable to obtain a driver's license or state-issued personal identification certificate due to the religious objection and had consistently refused to be photographed for any governmental purpose; and
- the property for which the applicant claimed a homestead exemption was the applicant's residence homestead.

This bill would take effect September 1, 2015, and would apply only to an application for a residence homestead exemption filed on or after that date.

**SUPPORTERS
SAY:**

CSHB 806 would allow individuals with certain sincerely held religious beliefs against being photographed to claim the tax exemptions to which they are entitled. While photographs are needed to obtain state-issued identification, some with religious objections to being photographed are able to purchase land because they carry identification without a photo, such as a Social Security number or birth certificate. These individuals cannot claim homestead exemptions, however, because state law requires that they present state-issued identification. This bill would amend the Tax Code to remove this unfair burden on individuals who hold these religious beliefs.

The bill would not increase the potential for fraud. Its language mirrors that of other religious exceptions present in the Tax Code and other statutes, such as voter identification law. Detecting any fraudulent behavior would require only a quick check of a state database to see if the person had a driver's license. Fraudulent homestead exemption applications are more likely to come from property owners with driver's licenses who own rental property or multiple homes that do not qualify for the tax exemption. Moreover, lying on an affidavit is considered perjury, which carries hefty penalties, making it even less likely that someone would try to fraudulently apply for a homestead exemption under this

provision.

Current law already provides for two exceptions to the state-issued identification requirement, so this bill would not break new ground or present an opportunity for fraud that does not exist already.

OPPONENTS
SAY:

CSHB 806 could have implications that the Legislature should be careful to consider. For instance, the bill could increase the potential for fraudulent homestead exemption applications. Because not all appraisal districts can verify each application, instances of fraud could slip through the cracks, possibly allowing undocumented immigrants to receive homestead exemptions or owners of multiple homes to claim multiple exemptions.

Also, because land transactions currently require some form of identification to transfer the title, an applicant with a religious objection to being photographed who acquired the land through such a transaction presumably would have presented identification to the appraisal district verifying the applicant's residence.

OTHER
OPPONENTS
SAY:

CSHB 806 should go further and include an exception for certain elderly and disabled individuals who cannot obtain state-issued personal identification because they are homebound or otherwise unable to leave their residence.

NOTES:

CSHB 806 differs from HB 806 as introduced in that the filed bill would have required the affidavit to state that the applicant could not obtain identification because of "a sincerely held religious belief." The committee substitute would require the affidavit to state that "the applicant has a religious objection to being photographed and has consistently refused to be photographed for any governmental purpose."