(d) All requirements of the constitution and laws of this state and the rules and procedures of the legislature with respect to the notice, introduction, and passage of this Act are fulfilled and accomplished.

SECTION 6. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2009.

Passed the Senate on April 8, 2009: Yeas 31, Nays 0; passed the House on May 26, 2009: Yeas 142, Nays 0, one present not voting.

Approved June 19, 2009.


CHAPTER 494

S.B. No. 798

AN ACT

relating to refunds of overpayments or erroneous payments of ad valorem taxes.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Section 31.11, Tax Code, is amended by amending Subsections (a) and (c) and adding Subsection (i) to read as follows:

(a) If a taxpayer applies to the tax collector of a taxing unit for a refund of an overpayment or erroneous payment of taxes, [and] the collector [audit,] for the unit determines that the payment was erroneous or excessive, and the auditor for the unit agrees with the collector's determination, the collector shall refund the amount of the excessive or erroneous payment from available current tax collections or from funds appropriated by the unit for making refunds. However, the collector may not make the refund unless:

(1) in the case of a collector who collects taxes for one taxing unit, the governing body of the taxing unit also determines that the payment was erroneous or excessive and approves the refund if the amount of the refund exceeds:

(A) $2,500 for a refund to be paid by a county with a population of 1.5 million or more; or

(B) $500 for a refund to be paid by any other taxing unit; or

(2) in the case of a collector who collects taxes for more than one taxing unit, the governing body of the taxing unit that employs the collector also determines that the payment was erroneous or excessive and approves the refund if the amount of the refund exceeds $2,500.

(c) Except as provided by Subsection (c-1), an application for a refund must be made within three years after the date of the payment or the taxpayer waives the right to the refund. A taxpayer may apply for a refund by filing:

(1) an application on a form prescribed by the comptroller by rule; or

(2) a written request that includes information sufficient to enable the collector and the auditor for the taxing unit and, if applicable, the governing body of the taxing unit to determine whether the taxpayer is entitled to the refund.

(i) Notwithstanding the other provisions of this section, in the case of an overpayment or erroneous payment of taxes submitted by a taxpayer to a collector who collects taxes for one or more taxing units one of which is a county with a population of two million or more:

(1) a taxpayer is not required to apply to the collector for the refund to be entitled to receive the refund if the amount of the refund is at least $5 but does not exceed $5,000; and
(2) the collector is not required to comply with Subsection (g) unless the amount of the payment exceeds by more than $5,000 the amount of taxes owed for a tax year to a taxing unit for which the collector collects taxes.

SECTION 2. Subsection (c), Section 11.438, Tax Code, is amended to read as follows:

(c) If a late application is approved after approval of the appraisal records for a year for which the exemption is granted, the chief appraiser shall notify the collector for each taxing unit in which the property was taxable in that year. The collector shall deduct from the organization’s tax bill the amount of tax imposed on the property for that year and any penalties and interest relating to that tax if the tax and related penalties and interest have not been paid. If the tax and related penalties and interest on the property for a tax year for which an exemption is granted under this section were paid under protest, the organization is eligible for a refund of the tax, penalties, and interest paid as provided by Section 31.11. The deadline prescribed by Section 31.11(c) for applying for a refund does not apply to a refund under this section.

SECTION 3. This Act applies only to ad valorem taxes imposed for a tax year that begins on or after the effective date of this Act.

SECTION 4. This Act takes effect January 1, 2010.

Passed the Senate on May 12, 2009: Yeas 31, Nays 0; passed the House on May 26, 2009: Yeas 146, Nays 0, one present not voting.

Approved June 19, 2009.

Effective January 1, 2010.

CHAPTER 495

S.B. No. 801

AN ACT
relating to the appraisal for ad valorem tax purposes of land used for wildlife management.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Subdivision (7), Section 23.51, Tax Code, is amended to read as follows:

(7) “Wildlife management” means:

(A) actively using land that at the time the wildlife-management use began was appraised as qualified open-space land under this subchapter or as qualified timber land under Subchapter E in at least three of the following ways to propagate a sustaining breeding, migrating, or wintering population of indigenous wild animals for human use, including food, medicine, or recreation:

(i) habitat control;

(ii) erosion control;

(iii) predator control;

(iv) providing supplemental supplies of water;

(v) providing supplemental supplies of food;

(vi) providing shelters; and

(vii) making of census counts to determine population;

(B) actively using land to protect federally listed endangered species under a federal permit if the land is:

(i) included in a habitat preserve and is subject to a conservation easement created under Chapter 183, Natural Resources Code; or

(ii) part of a conservation development under a federally approved habitat conservation plan that restricts the use of the land to protect federally listed endangered species; or