

BILL ANALYSIS

Senate Research Center

H.B. 1879
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State Affairs
5-2-97
Committee Report (Amended)

DIGEST

Currently, the Tax Code requires owners of business personal property to file annual renditions of that property. A property owner who files a false rendition may be prosecuted for tampering with a government document. A potential defense to prosecution has been raised when an agent who represents the property owner files a rendition or report and claims not to have signed the document. Requiring renditions to be sworn before a notary public may eliminate this problem. This bill will provide additional regulations regarding the rendition of property for ad valorem taxation.

PURPOSE

As proposed, H.B. 1603 provides additional regulations regarding the rendition of property for ad valorem taxation.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 22.24, Tax Code, to require a rendition or report to be sworn to before an officer authorized by the law to administer an oath to be valid. Prohibits the comptroller from prescribing or approving a rendition or report form unless the form provides for the person filing the form to swear that the information provided in the rendition or report is true and accurate. Provides that this subsection does not apply to a rendition or report filed by certain persons.

SECTION 2. Amends Section 22.27(a), Tax Code, to provide that attachments to rendition statements and real and personnel property reports, and other information the owner of property provides to the appraisal office in connection with the appraisal of the property, including certain information, are confidential and not open to public inspection.

SECTION 3. Effective date: September 1, 1997.

SECTION 4. Emergency clause.

SUMMARY OF COMMITTEE CHANGES

Amendment 1.

Amend Section 22.24(e), Tax Code, by inserting the following at the end of Subsection (e):

"This subsection does not apply to a rendition or report filed by the property owner, an employee of the property owner, or an employee of a property owner on behalf of an affiliated entity of the property owner."