

BILL ANALYSIS

Senate Research Center

H.B. 197
By: West (Duncan)
Finance
4-28-97
Engrossed

DIGEST

Section 11.435, Tax Code, allows certain charitable organizations (organizations that provide support or relief to orphans, children, battered spouses, victims of natural disaster, and others) to file a late application for property tax exemptions under Section 11.18(d)(2) of the code. The application must not be filed later than December 31 of the second year after the year in which the taxes for which the exemption is claimed were imposed. The deadline to file such late applications expired on December 31, 1991.

The bill would allow qualified charitable organizations to file late applications under the present restrictions and guidelines until December 31, 1997.

PURPOSE

As proposed, H.B. 197 allows qualified charitable organizations to file late applications under the present restrictions and guidelines until December 31, 1997.

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 11.433, Tax Code, by adding Subsection (e), to prohibit an application from being filed under this section after December 31, 1997.

SECTION 2. Amends Section 11.435(e), Tax Code, to prohibit an application from being filed under this section after December 31, 1997, rather than 1991.

SECTION 3. Emergency clause.
Effective date: upon passage.