

## **BILL ANALYSIS**

Senate Research Center  
83R3362 CJC-F

H.B. 1287  
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### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Recently enacted legislation addressed what information should be provided by a homeowner who is applying to the chief appraiser for a property tax exemption for a residence homestead. However, recent developments illustrate the need to make adjustments to current requirements. Proof-of-residence requirements involving a Texas driver's license and vehicle registration reflecting the address of the property for which the exemption application is made are problematic for a wide range of Texans because they make a person ineligible for the exemption if the person moves to an address different from the address originally used when registering the vehicle.

H.B. 1287 amends the Tax Code to exempt an applicant for a property tax exemption for a residence homestead from having to include a copy of the applicant's driver's license or state-issued personal identification certificate with the application for the exemption if the applicant is a resident of a facility that provides services related to health, infirmity, or aging or is certified for participation in the address confidentiality program administered by the attorney general for victims of family violence, sexual assault, or stalking. The bill removes the requirement that the application include a copy of the applicant's vehicle registration receipt or, if the applicant does not own a vehicle, an affidavit to that effect signed by the applicant and a copy of a utility bill for the property subject to the claimed exemption in the applicant's name.

H.B. 1287 authorizes a chief appraiser to waive the requirement that the address of the property for which the exemption is claimed correspond to the address listed on the driver's license or state-issued personal identification certificate provided by the applicant under the following conditions: if the applicant is an active duty member of the United States military or the spouse of an active duty member and the applicant includes with the application a copy of the applicant's or spouse's military identification card and a copy of a utility bill for the property subject to the claimed exemption in the applicant's or spouse's name; or if the applicant holds a driver's license for which the actual residence address has been omitted because the applicant is a federal judge, state judge, or the spouse of a federal or state judge, or a peace officer and the applicant includes with the application a copy of the application for that license provided to the Texas Department of Transportation.

H.B. 1287 amends current law relating to the contents of an application by certain persons for an exemption from ad valorem taxation of the person's residence homestead.

### **RULEMAKING AUTHORITY**

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

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 11.43, Tax Code, by amending Subsections (j) and (n) and adding Subsection (p), as follows:

- (j) Requires that an application for a residence homestead exemption prescribed by the comptroller of public accounts of the State of Texas and authorized by Section 11.13 (Residence Homestead), in addition to the items required by Subsection (f) (relating to

requiring the comptroller to prescribe the contents of the application form for exemptions), include certain information, including a copy of the applicant's driver's license or state-issued personal identification certificate unless the applicant is a resident of a facility that provides services related to health, infirmity, or aging, or is certified for participation in the address confidentiality program administered by the attorney general under Subchapter C (Address Confidentiality Program for Victims of Family Violence, Sexual Assault, or Stalking), Chapter 56 (Rights of Crime Victims), Code of Criminal Procedure, rather than including a copy of the applicant's vehicle registration receipt, or if the applicant does not own a vehicle, an affidavit to that effect signed by the applicant and a copy of a utility bill for the property subject to the claimed exemption in the applicant's name.

(n) Prohibits a chief appraiser, except as provided by Subsection (p), from allowing an applicant an exemption provided by Section 11.13 if the applicant is required under Subsection (j) to provide a copy of the applicant's driver's license or state-issued personal identification certificate unless the address listed on the driver's license or state-issued personal identification certificate provided by the applicant corresponds to the address of the property for which the exemption is claimed, rather than prohibiting a chief appraiser from allowing an exemption provided by Section 11.13 unless the address on the driver's license or state-issued personal identification certificate provided by the applicant under Subsection (j) corresponds to the address on the applicant's vehicle registration receipt or utility bill provided under that subsection and that address corresponds to the address of the property for which the exemption is claimed.

(p) Authorizes a chief appraiser to waive the requirement provided by Subsection (n) that the address of the property for which the exemption is claimed correspond to the address listed on the driver's license or state-issued personal identification certificate provided by the applicant under Subsection (j) if the applicant:

(1) is an active duty member of the armed services of the United States or the spouse of an active duty member and the applicant includes with the application a copy of the applicant's or spouse's military identification card and a copy of a utility bill for the property subject to the claimed exemption in the applicant's or spouse's name; or

(2) holds a driver's license issued under Section 521.121(c) (relating to requiring the Department of Public Safety of the State of Texas to establish a procedure for a federal judge, a state judge, or the spouse of a federal or state judge to omit the license holder's residence address and to include, in lieu of that address, the street address of the courthouse in which the license holder or license holder's spouse serves as a federal or state judge on the license holder's license) or 521.1211 (Driver's License for Peace Officer), Transportation Code, and includes with the application a copy of the application for that license provided to the Texas Department of Transportation.

SECTION 2. Makes application of the change in law made by this Act prospective.

SECTION 3. Effective date: September 1, 2013.