

BILL ANALYSIS

Senate Research Center
84R17346 CJC-D

H.B. 806
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Finance
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

The purpose of this legislation is to ensure that everyone has an equal opportunity to apply for a homestead property tax exemption. Current Tax Code statute requires that applicants provide a copy of their state issued driver's license or state ID to verify the applicant's residence. This requirement, however, conflicts with certain religious doctrines. For example, the Amish's strict interpretation of their second commandment forbids them from posing for any photograph. As a result, they are unable to apply for this tax exemption.

H.B. 806 seeks to amend Section 11.43(J), Tax Code, to allow those with sincerely held religious beliefs to use a sworn affidavit signed by the applicant in lieu of photo identification. The affidavit ensures the property for which the applicant is claiming the exemption is the applicant's residence. This removes the undue burden keeping certain religious groups from being eligible to apply for a homestead exemption.

H.B. 806 amends current law relating to proof of eligibility for an exemption from ad valorem taxation of the residence homestead of a person.

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(j), Tax Code, to require that an application for a residence homestead exemption prescribed by the comptroller of public accounts of the State of Texas (comptroller) and authorized by Section 11.13 (Residence Homestead), in addition to the items required by Subsection (f) (requiring the comptroller, in prescribing the contents of the application form for each kind of exemption, to ensure that the form requires an applicant to furnish the information necessary to determine the validity of the exemption claim), include a copy of the applicant's driver's license or state-issued personal identification certificate unless the applicant includes with the application an affidavit signed by the applicant stating that the applicant is unable to obtain a driver's license or state-issued personal identification certificate because the applicant has a religious objection to being photographed and has consistently refused to be photographed for any governmental purpose, and the property for which the applicant is claiming the exemption is the applicant's residence homestead.

SECTION 2. Provides that the change in law made by this Act applies only to an application for a residence homestead exemption from ad valorem taxation filed on or after the effective date of this Act. Makes application of this Act prospective.

SECTION 3. Effective date: September 1, 2015.