

BILL ANALYSIS

Senate Research Center
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S.B. 683
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Finance
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Currently, there is no standardization in how refunds are handled for taxpayers who file for a late property tax exemption. Taxpayers experience inconsistent handling of corrections in tax rolls based on timing of tax bills and payments. This lack of consistency leads to incorrectly received refunds.

The purpose of S.B. 683 is to clarify language in the Property Tax Code to ensure consistent handling of property tax corrections. S.B. 683 is intended to ensure that citizens or their representatives automatically receive funds for which they qualify and have properly requested. S.B. 683 standardizes certain tax office procedures and solves the issue of the taxpayer's refund being sent to an unintended party, such as a title company or a mortgage company.

As proposed, S.B. 683 amends current law relating to the payment of certain ad valorem tax refunds.

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 Sections 1.111(f) and (j), Tax Code, as follows:

- (f) Adds ad valorem tax refunds to the list of items to be delivered to a specific person at the request of a property owner. Makes conforming changes regarding such request.
- (j) Requires an individual to which this subsection applies who is not designated by the property owner to receive certain items, including ad valorem tax refunds, to file a statement with the protest that includes certain information.

SECTION 2. Amends Section 11.431(b), Tax Code, to provide that a person is not required to apply for a refund under this subsection to receive the refund.

SECTION 3. Amends Section 26.15(f), Tax Code, as follows:

- (f) Provides that a property owner is not required to apply for a refund under this subsection to receive the refund. Makes nonsubstantive changes.

SECTION 4. Effective date: September 1, 2015.