

## **BILL ANALYSIS**

Senate Research Center  
84R19937 LEH-F

C.S.S.B. 683  
By: Hancock  
Finance  
4/7/2015  
Committee Report (Substituted)

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Currently, a property owner may direct the appraisal district, appraisal review board, and each taxing unit participating in the appraisal district to deliver all notices, tax bills, orders and other communications relating to the owner's property to a specified person instead of the property owner. C.S.S.B. 683 amends the Tax Code to include tax refunds in this list of items a property owner may direct taxing entities to send to a representative of their choice.

A growing number of taxpayers enter formal agreements with a representative stating that they will share the tax savings brought to the taxpayers' attention by the representative. This bill ensures the formal agreement will be honored by both parties and allows the representative to receive the tax refund directly, should the taxpayer choose to do so in their formal agreement.

The committee substitute includes clarifying language that the direction of funds to the representative will be a one-time occurrence. The authority granted by the property owner to the owner's representative to receive the refund shall expire on the first anniversary of the agreement.

C.S.S.B. 683 is intended to ensure that citizens, or their representative if they so choose, automatically receive funds for which they qualify and which they have properly requested.

C.S.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 Section 1.111, Tax Code, by amending Subsections (f) and (j) and adding Subsection (m), 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.

(m) Provides that the authority granted by a property owner to the owner's agent or another person to receive a refund as permitted by this section expires on the first anniversary of the date the property owner most recently granted the authority to the person unless the property owner reauthorizes the authority on or before the date that authority expires. Provides that this subsection does not affect any other authority granted by the property owner to the property owner's agent under this section.

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.