

1-1 By: Madla S.B. No. 1203
1-2 (In the Senate - Filed March 9, 2005; March 21, 2005, read
1-3 first time and referred to Committee on Intergovernmental
1-4 Relations; April 12, 2005, reported adversely, with favorable
1-5 Committee Substitute by the following vote: Yeas 4, Nays 0;
1-6 April 12, 2005, sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.B. No. 1203 By: Madla

1-8 A BILL TO BE ENTITLED
1-9 AN ACT

1-10 relating to the payment of certain ad valorem tax refunds.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Section 1.111, Tax Code, is amended by amending
1-13 Subsection (f) and adding Subsection (f-1) to read as follows:

1-14 (f) A property owner in writing filed with the appraisal
1-15 district may direct the appraisal district, appraisal review board,
1-16 and each taxing unit participating in the appraisal district to
1-17 deliver all notices, tax bills, orders, and other communications
1-18 relating to one or more specified items of the owner's property to a
1-19 specified person instead of to the property owner. The instrument
1-20 must clearly identify the person by name and give the person's
1-21 address to which those items [~~all notices, tax bills, orders, and~~
1-22 ~~other communications~~] are to be delivered. The instrument may also
1-23 direct an appraisal district or taxing unit to deliver tax refunds
1-24 relating to the property to the specified person. The property
1-25 owner may but is not required to designate the person's agent for
1-26 other tax matters designated under Subsection (a) as the person to
1-27 receive all notices, tax bills, orders, and other communications
1-28 and, if specified, tax refunds. The designation of an agent for
1-29 other tax matters under Subsection (a) may also provide that the
1-30 agent is the person to whom notices, tax bills, orders, and other
1-31 communications and, if specified, tax refunds are to be delivered
1-32 under this subsection. An instrument directing an appraisal
1-33 district or taxing unit to deliver a tax refund to a specified
1-34 person or agent must specify the refunds to which the direction
1-35 applies, including identification of the property to which the
1-36 refund applies and the tax year for which the refund is to be made.

1-37 (f-1) Not later than the 30th day after the date an
1-38 appraisal district or a taxing unit delivers a tax refund to a
1-39 specified person or agent designated by a property owner under
1-40 Subsection (f), the specified person or agent shall notify the
1-41 property owner that the refund was delivered to that person or
1-42 agent.

1-43 SECTION 2. Subsection (b), Section 11.431, Tax Code, is
1-44 amended to read as follows:

1-45 (b) If a late application is approved after approval of the
1-46 appraisal records by the appraisal review board, the chief
1-47 appraiser shall notify the collector for each unit in which the
1-48 residence is located. The collector shall deduct from the person's
1-49 tax bill the amount of tax imposed on the exempted amount if the tax
1-50 has not been paid. If the tax has been paid, the collector shall
1-51 refund the amount of tax imposed on the exempted amount. A person
1-52 is not required to apply for a refund under this subsection to
1-53 receive the refund.

1-54 SECTION 3. Subsection (f), Section 26.15, Tax Code, is
1-55 amended to read as follows:

1-56 (f) If a correction decreases the tax liability of a
1-57 property owner after the owner has paid the tax, the taxing unit
1-58 shall refund to the property owner the difference between the tax
1-59 paid and the tax legally due, except as provided by Section
1-60 25.25(n). A property owner is not required to apply for a refund
1-61 under this subsection to receive the refund.

1-62 SECTION 4. Section 31.11, Tax Code, is amended by adding
1-63 Subsection (h) to read as follows:

2-1 (h) This section does not apply to an overpayment caused by
2-2 a change of exemption status or correction of a tax roll. Such an
2-3 overpayment is covered by Section 26.15 or 42.43, as applicable.
2-4 SECTION 5. This Act takes effect September 1, 2005.

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