

1-1 By: Hancock S.B. No. 683  
 1-2 (In the Senate - Filed February 23, 2015; February 24, 2015,  
 1-3 read first time and referred to Committee on Finance; April 9, 2015,  
 1-4 reported adversely, with favorable Committee Substitute by the  
 1-5 following vote: Yeas 12, Nays 0; April 9, 2015, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa	X			
1-9 Bettencourt	X			
1-10 Eltife	X			
1-11 Hancock	X			
1-12 Huffman	X			
1-13 Kolthorst	X			
1-14 Nichols	X			
1-15 Schwertner	X			
1-16 Seliger	X			
1-17 Taylor of Galveston			X	
1-18 Uresti			X	
1-19 Watson	X			
1-20 West	X			
1-21 Whitmire			X	

1-23 COMMITTEE SUBSTITUTE FOR S.B. No. 683 By: Huffman

1-24 A BILL TO BE ENTITLED  
 1-25 AN ACT

1-26 relating to the payment of certain ad valorem tax refunds.  
 1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:  
 1-28 SECTION 1. Section 1.111, Tax Code, is amended by amending  
 1-29 Subsections (f) and (j) and adding Subsection (m) to read as  
 1-30 follows:  
 1-31 (f) A property owner in writing filed with the appraisal  
 1-32 district may direct the appraisal district, appraisal review board,  
 1-33 and each taxing unit participating in the appraisal district to  
 1-34 deliver all notices, tax bills, refunds, orders, and other  
 1-35 communications relating to one or more specified items of the  
 1-36 owner's property to a specified person instead of to the property  
 1-37 owner. The instrument must clearly identify the person by name and  
 1-38 give the person's address to which all notices, tax bills, refunds,  
 1-39 orders, and other communications are to be delivered. The property  
 1-40 owner may but is not required to designate the person's agent for  
 1-41 other tax matters designated under Subsection (a) as the person to  
 1-42 receive all notices, tax bills, refunds, orders, and other  
 1-43 communications. The designation of an agent for other tax matters  
 1-44 under Subsection (a) may also provide that the agent is the person  
 1-45 to whom notices, tax bills, refunds, orders, and other  
 1-46 communications are to be delivered under this subsection.  
 1-47 (j) An individual exempt from registration as a property tax  
 1-48 consultant under Section 1152.002, Occupations Code, who is not  
 1-49 supervised, directed, or compensated by a person required to  
 1-50 register as a property tax consultant under that chapter and who  
 1-51 files a protest with the appraisal review board on behalf of the  
 1-52 property owner is entitled to receive all notices from the  
 1-53 appraisal district and appraisal review board regarding the  
 1-54 property subject to the protest until the authority is revoked by  
 1-55 the property owner as provided by this section. An individual to  
 1-56 which this subsection applies who is not designated by the property  
 1-57 owner to receive notices, tax bills, refunds, orders, and other  
 1-58 communications as provided by Subsection (f) or Section 1.11 shall  
 1-59 file a statement with the protest that includes:  
 1-60 (1) the individual's name and address;

2-1 (2) a statement that the individual is acting on  
2-2 behalf of the property owner; and

2-3 (3) a statement of the basis for the individual's  
2-4 exemption from registration under Section 1152.002, Occupations  
2-5 Code.

2-6 (m) The authority granted by a property owner to the owner's  
2-7 agent or another person to receive a refund as permitted by this  
2-8 section expires on the first anniversary of the date the property  
2-9 owner most recently granted the authority to the person unless the  
2-10 property owner reauthorizes the authority on or before the date  
2-11 that authority expires. This subsection does not affect any other  
2-12 authority granted by the property owner to the property owner's  
2-13 agent under this section.

2-14 SECTION 2. Section 11.431(b), Tax Code, is amended to read  
2-15 as follows:

2-16 (b) If a late application is approved after approval of the  
2-17 appraisal records by the appraisal review board, the chief  
2-18 appraiser shall notify the collector for each unit in which the  
2-19 residence is located. The collector shall deduct from the person's  
2-20 tax bill the amount of tax imposed on the exempted amount if the tax  
2-21 has not been paid. If the tax has been paid, the collector shall  
2-22 refund the amount of tax imposed on the exempted amount. A person  
2-23 is not required to apply for a refund under this subsection to  
2-24 receive the refund.

2-25 SECTION 3. Section 26.15(f), Tax Code, is amended to read as  
2-26 follows:

2-27 (f) If a correction that decreases the tax liability of a  
2-28 property owner is made after the owner has paid the tax, the taxing  
2-29 unit shall refund to the property owner the difference between the  
2-30 tax paid and the tax legally due, except as provided by Section  
2-31 25.25(n). A property owner is not required to apply for a refund  
2-32 under this subsection to receive the refund.

2-33 SECTION 4. This Act takes effect September 1, 2015.

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