

1-1 By: Paxton S.B. No. 1856
1-2 (In the Senate - Filed March 7, 2019; March 18, 2019, read
1-3 first time and referred to Committee on Property Tax;
1-4 April 15, 2019, reported favorably by the following vote: Yeas 5,
1-5 Nays 0; April 15, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	<u>X</u>			
1-9	<u>X</u>			
1-10	<u>X</u>			
1-11	<u>X</u>			
1-12	<u>X</u>			

1-13 A BILL TO BE ENTITLED
1-14 AN ACT

1-15 relating to the payment of certain ad valorem tax refunds.
1-16 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
1-17 SECTION 1. Chapter 1, Tax Code, is amended by adding Section
1-18 1.071 to read as follows:
1-19 Sec. 1.071. DELIVERY OF REFUND. (a) A collector or taxing
1-20 unit required by this title to deliver a refund to a person shall
1-21 send the refund to the person's mailing address as listed on the
1-22 appraisal roll.
1-23 (b) Notwithstanding Subsection (a), if a person files a
1-24 written request with the collector or taxing unit that a refund owed
1-25 to the person be sent to a particular address, the collector or
1-26 taxing unit shall send the refund to the address stated in the
1-27 request.
1-28 SECTION 2. Section 11.431(b), Tax Code, is amended to read
1-29 as follows:
1-30 (b) If a late application is approved after approval of the
1-31 appraisal records by the appraisal review board, the chief
1-32 appraiser shall notify the collector for each unit in which the
1-33 residence is located not later than the 30th day after the date the
1-34 late application is approved. The collector shall deduct from the
1-35 person's tax bill the amount of tax imposed on the exempted amount
1-36 if the tax has not been paid. If the tax has been paid, the
1-37 collector shall refund to the person who was the owner of the
1-38 property on the date the tax was paid the amount of tax imposed on
1-39 the exempted amount. The collector shall pay the refund not later
1-40 than the 60th day after the date the chief appraiser notifies the
1-41 collector of the approval of the exemption. A person is not
1-42 required to apply for a refund under this subsection to receive the
1-43 refund.
1-44 SECTION 3. Section 11.439(b), Tax Code, is amended to read
1-45 as follows:
1-46 (b) If a late application is approved after approval of the
1-47 appraisal records for the year for which the exemption is granted,
1-48 the chief appraiser shall notify the collector for each taxing unit
1-49 in which the property was taxable in that year not later than the
1-50 30th day after the date the late application is approved. The
1-51 collector shall correct the taxing unit's tax roll to reflect the
1-52 amount of tax imposed on the property after applying the exemption
1-53 and shall deduct from the person's tax bill the amount of tax
1-54 imposed on the exempted portion of the property for that year. If
1-55 the tax and any related penalties and interest have been paid, the
1-56 collector shall pay to the person who was the owner of the property
1-57 on the date the tax was paid a refund of the tax imposed on the
1-58 exempted portion of the property and the corresponding portion of
1-59 any related penalties and interest paid. The collector shall pay
1-60 the refund not later than the 60th day after the date the chief
1-61 appraiser notifies the collector of the approval of the exemption.

2-1 SECTION 4. Section 26.112(b), Tax Code, is amended to read
2-2 as follows:

2-3 (b) If an individual qualifies for an exemption under
2-4 Section 11.13(c) or (d), 11.133, or 11.134 with respect to the
2-5 property after the amount of the tax due on the property is
2-6 calculated and the effect of the qualification is to reduce the
2-7 amount of the tax due on the property, the assessor for each taxing
2-8 unit shall recalculate the amount of the tax due on the property and
2-9 correct the tax roll. If the tax bill has been mailed and the tax on
2-10 the property has not been paid, the assessor shall mail a corrected
2-11 tax bill to the person in whose name the property is listed on the
2-12 tax roll or to the person's authorized agent. If the tax on the
2-13 property has been paid, the tax collector for the taxing unit shall
2-14 refund to the person who was the owner of the property on the date
2-15 the tax was paid [~~the tax~~] the amount by which the payment exceeded
2-16 the tax due.

2-17 SECTION 5. Section 26.1125(b), Tax Code, is amended to read
2-18 as follows:

2-19 (b) If a person qualifies for an exemption under Section
2-20 11.131 with respect to the property after the amount of the tax due
2-21 on the property is calculated and the effect of the qualification is
2-22 to reduce the amount of the tax due on the property, the assessor
2-23 for each taxing unit shall recalculate the amount of the tax due on
2-24 the property and correct the tax roll. If the tax bill has been
2-25 mailed and the tax on the property has not been paid, the assessor
2-26 shall mail a corrected tax bill to the person in whose name the
2-27 property is listed on the tax roll or to the person's authorized
2-28 agent. If the tax on the property has been paid, the tax collector
2-29 for the taxing unit shall refund to the person who was the owner of
2-30 the property on the date the tax was paid [~~the tax~~] the amount by
2-31 which the payment exceeded the tax due.

2-32 SECTION 6. Section 26.1127(b), Tax Code, is amended to read
2-33 as follows:

2-34 (b) If an individual qualifies for an exemption under
2-35 Section 11.132 with respect to the property after the amount of the
2-36 tax due on the property is calculated and the effect of the
2-37 qualification is to reduce the amount of the tax due on the
2-38 property, the assessor for each taxing unit shall recalculate the
2-39 amount of the tax due on the property and correct the tax roll. If
2-40 the tax bill has been mailed and the tax on the property has not been
2-41 paid, the assessor shall mail a corrected tax bill to the individual
2-42 in whose name the property is listed on the tax roll or to the
2-43 individual's authorized agent. If the tax on the property has been
2-44 paid, the tax collector for the taxing unit shall refund to the
2-45 individual who was the owner of the property on the date the tax was
2-46 paid [~~the tax~~] the amount by which the payment exceeded the tax due.

2-47 SECTION 7. The change in law made by this Act applies only
2-48 to a refund made on or after the effective date of this Act. A
2-49 refund made before the effective date of this Act is governed by the
2-50 law in effect on the date the refund was made, and the former law is
2-51 continued in effect for that purpose.

2-52 SECTION 8. This Act takes effect September 1, 2019.

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