

1-1 By: Paxton S.B. No. 1215  
 1-2 (In the Senate - Filed February 27, 2023; March 9, 2023,  
 1-3 read first time and referred to Committee on Local Government;  
 1-4 April 6, 2023, reported adversely, with favorable Committee  
 1-5 Substitute by the following vote: Yeas 7, Nays 0; April 6, 2023,  
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8 Bettencourt	X			
1-9 Springer			X	
1-10 Eckhardt	X			
1-11 Gutierrez			X	
1-12 Hall	X			
1-13 Nichols	X			
1-14 Parker	X			
1-15 Paxton	X			
1-16 West	X			

1-18 COMMITTEE SUBSTITUTE FOR S.B. No. 1215 By: Nichols

1-19 A BILL TO BE ENTITLED  
 1-20 AN ACT

1-21 relating to the payment of certain ad valorem tax refunds.  
 1-22 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:  
 1-23 SECTION 1. Section 1.071, Tax Code, is amended to read as  
 1-24 follows:

1-25 Sec. 1.071. DELIVERY OF REFUND. (a) Except as provided by  
 1-26 Subsection (b), a [A] collector or taxing unit required by this  
 1-27 title to deliver a refund to a person shall send the refund to the  
 1-28 person's mailing address as listed on the appraisal roll.

1-29 (b) If [Notwithstanding Subsection (a), if] a person to whom  
 1-30 a refund is owed files a written request on a form prescribed by the  
 1-31 comptroller with a [the] collector or taxing unit before the date  
 1-32 the [that a] refund is issued requesting that the refund [owed to  
 1-33 the person] be sent to a particular address, the collector or taxing  
 1-34 unit shall send the refund to the address stated on the form [in the  
 1-35 request].

1-36 (c) The comptroller shall prescribe a form a person may use  
 1-37 to make a request under Subsection (b). The comptroller shall  
 1-38 include on the form a notice of the penalties prescribed by Section  
 1-39 37.10, Penal Code, for making or filing an application containing a  
 1-40 false statement.

1-41 (d) A person who files a request with a collector or taxing  
 1-42 unit under Subsection (b) may revoke the request by filing a written  
 1-43 revocation with the collector or taxing unit.

1-44 SECTION 2. The change in law made by this Act applies only  
 1-45 to a refund made on or after the effective date of this Act. A refund  
 1-46 made before the effective date of this Act is governed by the law in  
 1-47 effect on the date the refund is made, and the former law is  
 1-48 continued in effect for that purpose.

1-49 SECTION 3. This Act takes effect September 1, 2023.

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