

1-1 By: Springer S.B. No. 1801
 1-2 (In the Senate - Filed March 7, 2023; March 20, 2023, read
 1-3 first time and referred to Committee on Local Government;
 1-4 March 29, 2023, reported favorably by the following vote: Yeas 7,
 1-5 Nays 0; March 29, 2023, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Springer	X			
1-9 Eckhardt	X			
1-10 Gutierrez			X	
1-11 Hall	X			
1-12 Nichols	X			
1-13 Parker	X			
1-14 Paxton	X			
1-15 West			X	

1-17 A BILL TO BE ENTITLED
 1-18 AN ACT

1-19 relating to a requirement that each appraisal district periodically
 1-20 confirm that recipients of residence homestead exemptions qualify
 1-21 for those exemptions.

1-22 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-23 SECTION 1. Section 11.43, Tax Code, is amended by adding
 1-24 Subsection (h-1) to read as follows:

1-25 (h-1) The chief appraiser of an appraisal district shall
 1-26 develop a program for the periodic review of each residence
 1-27 homestead exemption granted by the district under Section 11.13 to
 1-28 confirm that the recipient of the exemption still qualifies for the
 1-29 exemption. The program must require the chief appraiser to review
 1-30 each residence homestead exemption at least once every five tax
 1-31 years. The program may provide for the review to take place in
 1-32 phases, with a portion of the exemptions reviewed in each tax year.

1-33 SECTION 2. The chief appraiser of an appraisal district
 1-34 shall develop and implement the program required by Section
 1-35 11.43(h-1), Tax Code, as added by this Act, not later than January
 1-36 1, 2024. The program must provide that the first five-year review
 1-37 cycle required by that section begins on that date.

1-38 SECTION 3. This Act takes effect September 1, 2023.

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