

1-1 By: Cunningham, et al. (Senate Sponsor - West) H.B. No. 2723
 1-2 (In the Senate - Received from the House April 28, 2025;
 1-3 May 5, 2025, read first time and referred to Committee on Local
 1-4 Government; May 7, 2025, reported favorably by the following vote:
 1-5 Yeas 6, Nays 0; May 7, 2025, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Middleton	X			
1-9 Cook	X			
1-10 Gutierrez	X			
1-11 Nichols	X			
1-12 Paxton	X			
1-13 West			X	

1-15 A BILL TO BE ENTITLED
 1-16 AN ACT

1-17 relating to the requirement that a person submit an application for
 1-18 an exemption from ad valorem taxation for certain property used for
 1-19 human burial.

1-20 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-21 SECTION 1. Section 11.43, Tax Code, is amended by adding
 1-22 Subsections (t) and (u) to read as follows:

1-23 (t) Notwithstanding Subsections (a) and (c), the chief
 1-24 appraiser of an appraisal district in which property described by
 1-25 Section 11.17 is located shall grant the exemption authorized by
 1-26 that section for the property if:

1-27 (1) a person does not apply for the exemption;

1-28 (2) the chief appraiser knows or should know based on a
 1-29 reasonable inspection of the property that the property is a
 1-30 property described by that section; and

1-31 (3) the owner of the property is not identifiable.

1-32 (u) A chief appraiser may request the assistance of a state
 1-33 agency, municipality, county, county historical commission, or
 1-34 other governmental or nonprofit entity to help determine whether a
 1-35 property is a property described by Section 11.17 for the purpose of
 1-36 Subsection (t)(2).

1-37 SECTION 2. The change in law made by this Act applies only
 1-38 to an ad valorem tax year that begins on or after the effective date
 1-39 of this Act.

1-40 SECTION 3. This Act takes effect January 1, 2026.

1-41 * * * * *