

1-1 By: Paxton S.B. No. 402  
 1-2 (In the Senate - Filed November 21, 2024; February 3, 2025,  
 1-3 read first time and referred to Committee on Local Government;  
 1-4 March 17, 2025, reported favorably by the following vote: Yeas 6,  
 1-5 Nays 0; March 17, 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 payment of certain ad valorem tax refunds.  
 1-18 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:  
 1-19 SECTION 1. Section 1.071, Tax Code, is amended to read as  
 1-20 follows:  
 1-21 Sec. 1.071. DELIVERY OF REFUND. (a) Except as provided by  
 1-22 Subsection (b), a [A] collector or taxing unit required by this  
 1-23 title to deliver a refund to a person shall send the refund to the  
 1-24 person's mailing address as listed on the appraisal roll.  
 1-25 (b) If [Notwithstanding Subsection (a), if] a person to whom  
 1-26 a refund is owed files a written request on a form prescribed by the  
 1-27 comptroller with a [the] collector or taxing unit before the date  
 1-28 the [that a] refund is issued requesting that the refund [owed to  
 1-29 the person] be sent to a particular address, the collector or taxing  
 1-30 unit shall send the refund to the address stated on the form [in the  
 1-31 request].  
 1-32 (c) The comptroller shall prescribe a form a person may use  
 1-33 to make a request under Subsection (b). The comptroller shall  
 1-34 include on the form a notice of the penalties prescribed by Section  
 1-35 37.10, Penal Code, for making or filing an application containing a  
 1-36 false statement.  
 1-37 (d) A person who files a request with a collector or taxing  
 1-38 unit under Subsection (b) may revoke the request by filing a written  
 1-39 revocation with the collector or taxing unit.  
 1-40 SECTION 2. The change in law made by this Act applies only  
 1-41 to a request filed on or after the effective date of this Act. A  
 1-42 request filed before the effective date of this Act is governed by  
 1-43 the law in effect on the date the request is filed, and the former  
 1-44 law is continued in effect for that purpose.  
 1-45 SECTION 3. This Act takes effect September 1, 2025.

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