

1-1 By: West S.B. No. 1920
1-2 (In the Senate - Filed March 5, 2025; March 17, 2025, read
1-3 first time and referred to Committee on Local Government;
1-4 April 14, 2025, reported adversely, with favorable Committee
1-5 Substitute by the following vote: Yeas 5, Nays 0; April 14, 2025,
1-6 sent to printer.)

1-7	COMMITTEE VOTE				
1-8		Yea	Nay	Absent	PNV
1-9	Bettencourt	X			
1-10	Middleton	X			
1-11	Cook	X			
1-12	Gutierrez			X	
1-13	Nichols			X	
1-14	Paxton	X			
1-15	West	X			

1-16 COMMITTEE SUBSTITUTE FOR S.B. No. 1920 By: Cook

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

1-19 relating to the requirement that a person submit an application for
1-20 an exemption from ad valorem taxation for certain property used for
1-21 human burial.

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 Subsections (t) and (u) to read as follows:

1-25 (t) Notwithstanding Subsections (a) and (c), the chief
1-26 appraiser of an appraisal district in which property described by
1-27 Section 11.17 is located shall grant the exemption authorized by
1-28 that section for the property if:

1-29 (1) a person does not apply for the exemption;

1-30 (2) the chief appraiser knows or should know based on a
1-31 reasonable inspection of the property that the property is a
1-32 property described by that section; and

1-33 (3) the owner of the property is not identifiable.

1-34 (u) A chief appraiser may request the assistance of a state
1-35 agency, municipality, county, county historical commission, or
1-36 other governmental or nonprofit entity to help determine whether a
1-37 property is a property described by Section 11.17 for the purpose of
1-38 Subsection (t)(2).

1-39 SECTION 2. The change in law made by this Act applies only
1-40 to an ad valorem tax year that begins on or after the effective date
1-41 of this Act.

1-42 SECTION 3. This Act takes effect January 1, 2026.

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