



Legislative Update

February 10, 2023

Recently filed bills have the caption **highlighted** in this update.

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DELINQUENT TAX BILLS

[HB 721](#) [Schofield, Mike\(R\)](#) Relating to the rate at which interest accrues in connection with the deferral or abatement of the collection of ad valorem taxes on certain residence homesteads.

Amends Section 33.06(d), Tax Code.

Modifies the rate at which interest accrues in connection with the deferral or abatement of the collection of ad valorem taxes on certain residence homestead to the lower of the five-year Constant Maturity Treasury Rate reported by the Federal Reserve Board as of January 1 of that year or five percent. The current rate is five percent.

Proposed effective: 9-1-23. **Last Action:** 11-16-22 H Filed

[HB 740](#) [Gonzalez, Jessica\(D\)](#) Relating to the deferral or abatement of the collection of ad valorem taxes on an appreciating residence homestead.

Companions: [HB 469](#) Gonzalez, Jessica(D) (Refiled from 87R Session)

Amends Sections 33.065(g), Tax Code.

Lowers the annual interest rate during the deferral or abatement period to five percent from current rate of eight percent.

Proposed effective: 1-1-24. **Last Action:** 11-16-22 H Filed

[HB 953](#) [Dutton, Harold\(D\)](#) Relating to a periodic review and expiration dates of state and local tax preferences.

Companions: [HB 1335](#) Dutton, Harold(D) (Refiled from 87R Session)

Adds Chapter 320A, Government Code.

Creates a commission on periodic tax preference review. The commission would be made up of five members of the house of representatives and five members of the senate. The commission's powers and duties would include identifying state and local tax preferences and developing a schedule under which the tax preferences are reviewed once during a six-year period. After a preliminary and final report, a public hearing would be held and proposed legislation regarding the expiration or reauthorization of the tax preferences would be considered.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 12- 8-22 H Filed

[HB 1127](#) [Martinez Fischer, Trey\(D\)](#) Relating to the payment in installments of ad valorem taxes on a residence homestead.

Companions: [HB 1828](#) Martinez Fischer, Trey(D) (Refiled from 87R Session)

Amends Section 31.031, Tax Code.

Allows all homestead taxpayers, and disabled veterans qualifying for exemption under Section 11.22, to pay property taxes in 10 monthly installments, without penalty or interest.

The current statute only permits taxpayers who are disabled veterans, spouses of disabled veterans, over 65 or disabled to enter into a 4-installment payment plan, with payments made quarterly, on their homestead properties.

If enacted, the bill would eliminate the quarterly installment payment option for those qualifying individuals. Instead, these individuals, as well as all homestead taxpayers, would have a 10-month installment payment option. Furthermore, veterans qualifying for an exemption under Section 11.22 would also be eligible, and there would not be a requirement for the property to be the veteran's homestead.

Proposed effective: 1-1-24. **Last Action:** 12-29-22 H Filed

[HB 1244](#) [Shine, Hugh\(R\)](#) Relating to the authority of the owner of a residence homestead to receive a discount for making an early payment of the ad valorem taxes on the homestead.

Companions: [HB 991](#) Shine, Hugh(R) (Refiled from 87R Session)

Amends Section 31.05, Tax Code, and other sections.

Requires percentage discounts on early payment of taxes for residence homestead properties.

Proposed effective: 1-1-24. **Last Action:** 1-10-23 H Filed

[HB 1382](#) [Hernandez, Ana\(D\)](#) Relating to the public sale of real property taken in execution of a judgment.

Amends Sections 34.041, Civil Practice and Remedies Code.

Allows for the commissioner's court of a county to authorize the officer charged with conducting public auctions to use an online auction format. The rules adopted under this subsection would take effect on the 90th day after the date the rules are published in the real property records of the county.

Proposed effective: 9-1-23. **Last Action:** 1-17-23 H Filed

[HB 1513](#) [Vasut, Cody\(R\)](#) Relating to the elimination of ad valorem taxes and the creation of a joint interim committee on the elimination of those taxes.

Repeals Title 1, Tax Code.

Proposes eliminating ad valorem taxes and the creation of a joint interim committee.

The committee would conduct a comprehensive study of alternative methods of taxation to replace local tax revenue that would be lost if ad valorem taxes were eliminated.

Not later than 11-1-24, the committee shall prepare and submit to the legislation a written report containing the results of the study and any recommendations for legislative or other action.

The committee is abolished, and this section expires 1-1-25.

Except as otherwise provided, Proposed effective: 9-1-23. **Last Action:** 1-23-23 H Filed

[HB 1582](#) [Dutton, Harold\(D\)](#) Relating to the period for redeeming the residence homestead of an elderly person sold at an ad valorem tax sale.

Amends Section 34.21, Tax Code.

Amends the redemption period of a residence homestead by a person 65 or older to 4 years. Current law is 2 years.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 1-24-23 H Filed

[HB 1608](#) [Shine, Hugh\(R\)](#) Relating to the electronic payment of ad valorem taxes.

Adds Section 31.062, Tax Code.

Provides for the electronic payment of taxes and the procedures a collector shall establish for the collection of electronic payments.

Defines "electronic payment" as a payment by credit card, debit card, electronic check, electronic funds transfer, wire transfer, or automated clearinghouse withdrawal.

Provides that the officer or employee responsible for collection property taxes in a county with a population of 120,000 or more shall comply with this section beginning with the 2024 tax year.

Provides that the officer or employee responsible for collection property taxes in a county with a population of less than 120,000 shall comply with this section beginning with the 2025 tax year.

Amends Sections 31.06 and 33.011(h), Tax Code, to conform to addition of Section 31.062.

Proposed effective: 1-1-24. **Last Action:** 1-25-23 H Filed

[HB 1934](#) [Rogers, Glenn\(R\)](#) Relating to the exemption from ad valorem taxation of income-producing tangible personal property having a value of less than a certain amount.

Amends Section 11.145, Tax Code.

Changes the \$2,500 exemption amount on taxation of income-producing tangible personal property to \$100,000.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 2- 6-23 H Filed

[HJR 29](#) [Schofield, Mike\(R\)](#) Proposing a constitutional amendment providing that a residence homestead is not subject to seizure or sale for delinquent ad valorem taxes.
Companions: [HJR 43](#) Wilson, Terry(R) (Refiled from 87R Session)

Proposes amendment to Section 13(a), (c), and (d), Article VIII, Texas Constitution, to provide that a residence homestead is not subject to seizure or sale for the payment of delinquent taxes or penalties. Authorizes Legislature to define residence homestead for this purpose.

Last Action: 11-14-22 H Filed

[HJR 60](#) [Dutton, Harold\(D\)](#) Proposing a constitutional amendment requiring the periodic review of state and local tax preferences and the expiration of certain tax preferences if not reauthorized by law.
Companions: [HJR 74](#) Dutton, Harold(D) (Refiled from 87R Session)

Proposes amendment to Article VIII of the Texas Constitution by adding Section 27, which would require periodic review of state and local tax preferences and defines terms, methods, and expiration dates for said tax preferences.

Last Action: 12- 8-22 H Filed

[HJR 88](#) [Dutton, Harold\(D\)](#) Proposing a constitutional amendment to lengthen the period for redeeming the residence homestead of an elderly person sold at an ad valorem tax sale.

Amends Section 13(c), Article VIII, Texas Constitution.

Amends the redemption period of a residence homestead by a person 65 or older to 4 years. Current law is 2 years.

Amendment applies to redemption of real property sold at a tax sale for which the purchaser's deed is filed for record on or after the effective date of the amendment.

Last Action: 1-24-23 H Filed

[HJR 101](#) [Rogers, Glenn\(R\)](#) Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation income-producing tangible personal property having a value of less than a certain amount.

Amends Section 1(g), Article VIII, Texas Constitution.

Exempts from taxation income-producing tangible personal property having a value of less than \$100,000.

Last Action: 2- 6-23 H Filed

[SB 59](#) [Zaffirini, Judith\(D\)](#) Relating to notice of water and wastewater requirements for the foreclosure sale of residential properties by certain political subdivisions.

Amends Sections 232.0315 (a) and (b), Local Government Code.

Applies the section to both counties and other political subdivisions located in the county. The current section only applies to counties.

Amends Section 34.01(e), Tax Code.

Requires the notice of sale to include the statement under Section 232.0315, Local Government Code, if the real property subject to the sale is located in a county subject to Subchapter B, Chapter 232, of that code and is presumed to be for residential use under Section 232.022 of that code.

Proposed effective: 9-1-23. **Last Action:** 11-14-22 S Filed

[SB 62](#) [Zaffirini, Judith\(D\)](#) Relating to posting certain documents and information related to certain real property sales on a county's Internet website.

Amends Section 51.002(f-1), Property Code.

Requires the county to prominently post a notice of sale filed with the county clerk under Subsection (b)(2) on the county's Internet website on a page where the county posts other auction information.

Requires county to include with each notice of sale posted under this subsection the following information on the same website page on which the notice is posted: (1) The date, time, and location of the sale; (2) Requirement for bidder eligibility; and (3) Where and to whom to make a payment for the property.

Adds Section 34.015(c-1), Tax Code. Requires the county assessor-collector for each county shall post on the county's Internet website the form a person must use in that county to request a statement under Subsection (c), except that if the county assessor-collector permits a person to use a form prescribed by the comptroller for that purpose, the county assessor-collector may post a link to the location on the comptroller's Internet website where the form may be viewed instead of posting the form.

Proposed effective: 9-1-23. **Last Action:** 11-14-22 S Filed

[SB 522](#) [West, Royce\(D\)](#) Relating to the authority of an owner of certain residential real property to pay the ad valorem taxes imposed on the property in installments.

Companions: [SB 1027](#) West, Royce(D) (Refiled from 87R Session)

Adds Section 31.034, Tax Code.

Allows installment payments for taxes on a property used for residential purposes and that has fewer than three living units.

Provides for installments to be made in eight equal installments without penalty and interest, so long as the taxpayer complies with the requirements stated therein. A person may not make installment payments under this proposed addition on more than five properties at any one time.

Proposed effective: Taxes for which the delinquency date is on or after 9/1/23.

Last Action: 1-20-23 S Filed

[SB 539 Campbell, Donna\(R\)](#) Relating to the manner in which an individual who has elected to defer collection of a tax, abate a suit to collect a delinquent tax, or abate a sale to foreclose a tax lien.

Amends Section 33.03, Tax Code.

Requires the collector for the taxing unit to indicate on each delinquent tax roll whether the delinquent tax is deferred or abated, if applicable.

Proposed effective: 1-1-24. **Last Action:** 1-20-23 S Filed

APPRAISAL DISTRICT ISSUES

[HB 32 Capriglione, Giovanni\(R\)](#) Relating to limitations on increases in the appraised value for ad valorem tax purposes of residence homesteads and single-family residences other than residence homesteads.

Companions: [HB 794](#) Schatzline, Nate (F)(R) (Identical) 11-22-22 H Filed

Adds Section 23.231 and amends several sections, Tax Code.

Decreases the limitation on the increase of a residence homestead's value from 10 percent to 5 percent of the previous year's value.

Adds a 10 percent limitation on an increase of appraised value of single-family residence, other than a homestead.

Defines appraisal ratio for properties under both Section 23.23 and 23.231.

Requires annual notice from chief appraiser to include statement of whether property qualifies for the limitation under Section 23.231.

Allows a property owner to protest a determination that property does not qualify under Section 23.231.

Provides that for property subject to limitations in increase in value, the market value as determined by the appraisal district is used for purposes of determining unequal appraisal under Section 42.26.

Amends Section 403.302(d), Government Code, to include Section 23.231 in addition to 23.23 for determining taxable value in Comptroller's property value study for school districts.

See also HJR 55.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 11-14-22 H Filed

[HB 84 Bernal, Diego\(D\)](#) Relating to the appraisal of a residence homestead for ad valorem tax purposes.

Adds Section 23.01(i), Tax Code.

Requires the chief appraiser, when appraising residence homesteads, to consider only other residence homestead in the same neighborhood (does not define "same neighborhood") and prohibits the chief appraiser from using property that does not have the exemption for a residence homestead.

Proposed effective: 1-1-24. **Last Action:** 11-14-22 H Filed

[HB 96 Gonzalez, Mary\(D\)](#) Relating to the confidentiality of certain home address information in ad valorem tax appraisal records.

Companions: [SB 617](#) Blanco, Cesar(D) (Identical) 1-26-23 S Filed

Amends Section 25.025(a), Tax Code.

Adds customs and border protection officers and patrol agents to the list of property owners who may make their home address confidential in public appraisal records.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-23.

Last Action: 11-14-22 H Filed

[HB 117 Bernal, Diego\(D\)](#) Relating to a limitation on the total amount of ad valorem taxes that a school district may impose on certain residence homesteads following a substantial school tax increase.

Companions: [HB 183](#) Bernal, Diego(D) (Refiled from 87R Session)

Adds Section 11.262, Tax Code.

Limits the amount of taxes that a school district can impose on a residence homestead if an individual qualifies the property as a homestead for at least 15 consecutive tax years and the taxes for the 15th year are at least 120 percent greater than the taxes imposed in the first tax year (excluding new improvements).

Imposes a cap of the least of the amount of school taxes for the current tax year, calculated as normal; the amount of school taxes in the 15th year; or the amount of taxes as limited by 11.26, if applicable.

Provides that the earliest year to be considered for increase in taxes is the 2008 tax year.

Continues the limitation on the death of the owner if the property remains the residence homestead of the surviving spouse.

Continues the limitation of the property is transferred to a qualifying trust, as defined by Section 11.13(j) or if Section 11.135 applies.

Provides that a school district may tax value of new improvements to a residence homestead and specifies improvements that may not be taxed (e.g., repairs, replacement for a structure damaged by wind or water damage).

Requires chief appraiser to calculate the portion of the appraised value of residence homesteads that are not being taxed under this section and certify it to the comptroller for each tax year.

Amends Sections 23.19 and 26.012, Tax Code, to include references to 11.262.

Amends Section 44.004(c), Education Code, to add a notice concerning the Section 11.262 cap to a school district's notice of public meeting to discuss and adopt proposed budget and tax rate.

Amends Section 403.302(d), Government Code, to include reference to 11.262 in addition to 11.26.

See also HJR 19.

Proposed effective 1-1-24 if voters approve constitutional amendment November 23.

Last Action: 11-14-22 H Filed

[HB 145 Vasut, Cody\(R\)](#) Relating to a limitation on increases in the appraised value of real property for ad valorem tax purposes.

Amends Section 23.23, Tax Code.

Changes the current 10 percent limitation on increase on a residence homestead to 3.5 percent, and applies it to all real property.

Amends and adds several subsections to Section 23.23, Tax Code, to change references from homestead to real property and address provisions for the limitation to apply when property is passed to a surviving spouse or a joint owner.

Amends Section 403.302(d), Government Code, to change references of "residence homestead" to "real property" for determining taxable value in Comptroller's property value study for school districts.

Repeals Section 23.23(c-1).

See also HJR 10.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 11-14-22 H Filed

[HB 234 Bernal, Diego\(D\)](#) Relating to mandatory sales price disclosure of commercial or industrial real property sales.

Adds Section 12.0014, Property Code.

Requires sales price disclosure for commercial and industrial property.

Prohibits filing of a deed with county clerk for commercial or industrial property under a contract for sale unless the instrument discloses the sales price of the property.

Imposes a civil penalty of 5 percent of sales price for filing a deed without the sales price disclosure. Authorizes the attorney general, district attorney, and county attorney to bring suit to recover civil penalty.

Excepts instruments conveying only a mineral interest in real property.

Proposed effective: 9-1-23. **Last Action:** 11-14-22 H Filed

[HB 260](#) [Murr, Andrew\(R\)](#) Relating to the calculation of net to land in the appraisal of open-space land for ad valorem tax purposes.

Amends Section 23.51(4), Tax Code.

Requires chief appraiser to take into consideration the effect of wildlife or livestock disease or pest area designated by a state agency when calculating "net to land" for property that qualifies for valuation as open-space land.

Proposed effective: 1-1-24. **Last Action:** 11-14-22 H Filed

[HB 267](#) [Murr, Andrew\(R\)](#) Relating to an interim study of the appraisal of agricultural land for ad valorem tax purposes.

Companions: [HB 4099](#) Murr, Andrew(R) (Refiled from 87R Session)

Creates a joint interim committee composed of the members of the House Ways and Means Committee and the Senate Water, Agriculture, and Rural Affairs Committee.

Tasks the committee with studying various issues concerning the appraisal of agricultural land, including, among other issues: the methods and procedures for appraising agricultural land; the role of the comptroller in such appraisal, whether the comptroller manual for appraisal of agricultural land should be updated, and whether the legislature should provide additional, special valuation, exceptions, or other beneficial ad valorem tax treatment for agricultural land.

Requires the committee to report findings and recommendations no later than December 22, 2024.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-23.

Last Action: 11-14-22 H Filed

[HB 295](#) [Toth, Steve\(R\)](#) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem tax purposes.

Amends Section 23.23, Tax Code.

Removes the 10 percent "cap" on the increase in value of a residence homestead and instead freezes the value at the market value for the first year a property qualifies for the

residence homestead exemption "as adjusted by the chief appraiser for the current tax year to reflect any positive change from the preceding tax year in the purchasing power of the dollar for consumers in this state."

Provides that the market value is the purchase price when the owner qualifying for a residence homestead exemption is a "bona fide purchaser for value." Tasks Comptroller with adopting rules for determining whether a purchase is a "a bona fide purchaser for value."

Requires owner to apply for the limitation under the time limits for applying for a residence homestead exemption under section 11.43. Tasks Comptroller with adopting form for application to ensure owner provides necessary information, including the purchase price.

Provides that application is confidential with certain listed exceptions, including, pursuant to a lawful subpoena, to a tax assessor for a taxing unit in which the property is located, or in suit related to taxation of the property to which the owner is a party.

Provides that eligibility for the limitation does not end if a change in ownership of the property occurs by will or by inheritance if the person acquiring the property qualifies for an exemption for a residence homestead.

Repeals subsections (e), (f), and (g) of Section 23.23.

See also HJR 14.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 11-14-22 H Filed

[HB 335](#) [Bell, Cecil\(R\)](#) Relating to a limitation on increases in the appraised value of real property for ad valorem tax purposes.

Amends Section 23.23(a), Tax Code.

Changes the current 10 percent limitation on increase on a residence homestead to 5 percent and applies it to all real property.

Amends and adds several subsections to Section 23.23 to change references from homestead to real property and adds provisions for the limitation to apply when property is passed to a surviving spouse or a joint owner.

Amends Section 403.302(d), Government Code, to change references of "residence homestead" to "real property" for determining taxable value in Comptroller's property value study for school districts.

Repeals Section 23.23(c-1).

See also HJR 18.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 11-14-22 H Filed

[HB 449 Schofield, Mike\(R\)](#) Relating to the repeal of the additional ad valorem taxes imposed as a result of a sale or change of use of certain land.

Two alternative articles contained within one Act. One to take effect if a proposed constitutional amendment passes (Article 1) and one if it does not (Article 2).

Article 1: Repeals various provisions of the Tax Code relating to the "rollback" taxes imposed on agricultural, open-space, timber, and recreational and park land (notably Sections 23.46(b)-(g), 23.55, 23.76, 23.86, 23.96, and 23.9807).

Amends various sections to conform the statute to the repealed provisions.

Amends various sections to change reference to a "change in use of the land" to a reference that land "is no longer eligible for appraisal under this subchapter."

Article 2: Repeals various provisions of the Tax Code relating to the "rollback" taxes imposed on, open-space, timber, and recreational and park land (notably Sections 23.55, 23.76, 23.86, 23.96, and 23.9807).

Amends Section 23.20(g) to conform to repeal of rollback provisions.

Amends various sections to change reference to a "change in use of the land" to a reference that land "is no longer eligible for appraisal under this subchapter."

Amends Section 60.022, Agriculture Code, to conform to repeal of rollback provisions.

See also HJR 28.

Proposed effective: 1-1-24. If voters approve constitutional amendment, Article 1 takes effect and Article 2 has no effect. Otherwise, Article 2 take effect and Article 1 has no effect.
Last Action: 11-14-22 H Filed

[HB 523 Vasut, Cody\(R\)](#) Relating to the authority of an appraisal review board to direct changes in the appraisal roll and related appraisal records if a residence homestead is sold for less than the appraised value.

Adds subsection (c-2) to Section 25.25, Tax Code.

Provides that appraisal review board may order the value of property on the appraisal roll for the current tax year and two preceding tax years to be changed to the sales price of the property in the current year if, for the year to be changed: the property qualifies as owner's residence homestead; the sales price is at least 10 percent less than the appraised value; and the appraisal review board finds that the sales price reflects the market value of the property.

Amends various subsection to conform to addition of subsection (c-2).

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-23.
Last Action: 11-14-22 H Filed

[HB 543](#) [Raymond, Richard\(D\)](#) Relating to the exclusion from the market value of real property for ad valorem tax purposes of the value of any improvement, or any feature incorporated in an improvement, made to the property if the primary purpose of the improvement or feature is compliance with the requirements of standards that address accessible design of buildings or other facilities..

Companions: [HB 951](#) Raymond, Richard(D) (Refiled from 87R Session)

Adds Section 23.015, Tax Code.

Excludes from the determination of market value the value of an improvement made to real property if the primary purpose of the improvement is to comply with the requirements of the 2010 Americans with Disabilities Act Standards for Accessible Design or successor standards.

See also HJR 42.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 11-14-22 H Filed

[HB 634](#) [Lozano, Jose\(R\)](#) Relating to the eligibility of land for appraisal for ad valorem tax purposes as qualified open-space land.

Companions: [SB 262](#) Hinojosa, Chuy(D) (Identical) 12- 2-22 S Filed

Amends Section 23.51(1), Tax Code.

Changes the qualification for appraisal as open-space land, lowering the existing "principal use" requirement from five of the preceding seven years to two of the preceding seven years.

Proposed effective: 1-1-24. **Last Action:** 11-14-22 H Filed

[HB 664](#) [Bailes, Ernest\(R\)](#) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem taxation.

Companions: [HB 529](#) White, James(R) (Refiled from 87R Session)

Amends Section 23.23(a), Tax Code.

Decreases the limitation on the increase of a residence homestead's value from 10 percent to 2.5 percent of the previous year's value.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 11-14-22 H Filed

[HB 665](#) [Bailes, Ernest\(R\)](#) Relating to a limitation on increases in the appraised value of commercial real property for ad valorem tax purposes.

Adds Section 23.231, Tax Code, and amends several sections.

Imposes a 3.5 percent limitation on an increase of appraised value over the previous years' value for "commercial real property" (property used for other than single-family, multi-family, industrial, or quarry purposes).

Defines "appraisal ratio" for properties under both Section 23.23 and 23.231.

Requires annual notice from chief appraiser to include statement of whether property qualifies for the limitation under Section 23.231.

Allows a property owner to protest a determination that property does not qualify under Section 23.231.

Provides that for property subject to limitations in increase in value, the market value as determined by the appraisal district is used for purposes of determining unequal appraisal under Section 42.26.

Amends Section 403.302(d), Government Code, to include Section 23.231 in addition to 23.23 for determining taxable value in Comptroller's property value study for school districts.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.
Last Action: 11-14-22 H Filed

[HB 745](#) [Dean, Jay\(R\)](#) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem taxation.

Companions: [HB 3321](#) Metcalf, Will(R) (Refiled from 87R Session)[SB 489](#) Kolkhorst, Lois(R) (Refiled from 87R Session)[HB 1223](#) Metcalf, Will(R) (Identical) 1- 9-23 H Filed[HB 1733](#)Leach, Jeff(R) (Identical) 1-26-23 H Filed[SB 152](#) Kolkhorst, Lois(R) (Identical)11-14-22 S Filed

Amends Section 23.23(a), Tax Code.

Decreases the limitation on the increase of a residence homestead's value from 10 percent to 5 percent of the previous year's value.

See also HJR 51.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.
Last Action: 11-17-22 H Filed

[HB 746](#) [Dean, Jay\(R\)](#) Relating to a limitation on increases in the appraised value of real property for ad valorem tax purposes.

Companions: [HB 1224](#) Metcalf, Will(R) (Identical) 1- 9-23 H Filed

Amends Section 23.23, Tax Code, and amends several sections.

Imposes a 10 percent limitation on an increase of appraised value over the previous years' value for all real property, not just residence homesteads.

Defines appraisal ratio for properties under both Section 23.23 and 23.231.

Requires annual notice from chief appraiser to include statement of whether property qualifies for the limitation under Section 23.231.

Allows a property owner to protest a determination that property does not qualify under Section 23.231.

Provides that for property subject to limitations in increase in value, the market value as determined by the appraisal district is used for purposes of determining unequal appraisal under Section 42.26.

Amends Section 403.302(d), Government Code, to include Section 23.231 in addition to 23.23 for determining taxable value in Comptroller's school district property value study.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 11-17-22 H Filed

[HB 774](#) [Collier, Nicole\(D\)](#) Relating to the ad valorem tax appraisal of an older residence homestead located in or near a tax increment financing reinvestment zone.

Companions: [HB 4046](#) Collier, Nicole(D) (Refiled from 87R Session)

Adds subsection (f) to Section 23.013, Tax Code.

Provides that, in determining the market value of a residence homestead that is more than 30 years old and located in a tax increment reinvestment zone or adjacent to such a zone, the chief appraiser may exclude from consideration new or substantially remodeled properties that are located in the same neighborhood as the subject property.

See also HJR 52.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 11-18-22 H Filed

[HB 794](#) [Schatzline, Nate \(F\)\(R\)](#) Relating to limitations on increases in the appraised value for ad valorem tax purposes of residence homesteads and single-family residences other than residence homesteads.

Companions: [HB 32](#) Capriglione, Giovanni(R) (Identical) 11-14-22 H Filed

Adds Section 23.231, Tax Code, and amends several sections.

Decreases the limitation on the increase of a residence homestead's value from 10 percent to 5 percent of the previous year's value.

Imposing a 10 percent limitation on an increase of appraised value of single-family residence, other than a homestead.

Defines appraisal ratio for properties under both Section 23.23 and 23.231.

Requires annual notice from chief appraiser to include statement of whether property qualifies for the limitation under Section 23.231.

Allows a property owner to protest a determination that property does not qualify under Section 23.231.

Provides that for property subject to limitations in increase in value, the market value as determined by the appraisal district is used for purposes of determining unequal appraisal under Section 42.26.

Amends Section 403.302(d), Government Code, to include Section 23.231 in addition to 23.23 for determining taxable value in Comptroller's property value study for school districts.

See also HJR 55.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 11-22-22 H Filed

[HB 796](#) [Button, Angie Chen\(R\)](#) Relating to the creation and maintenance by an appraisal district of a publicly available Internet database of information regarding protest hearings conducted by the appraisal review board established for the district.

Companions: [HB 3890](#) Button, Angie Chen(R) (Refiled from 87R Session)

Adds Section 41.13, Tax Code.

Requires a chief appraiser to create and maintain a publicly available and searchable Internet database with information on protest hearings conducted by the appraisal review board (ARB), including attendees, date and time of the hearing, the subject property and its value, and the ARB's determination.

Proposed effective: 9-1-23. **Last Action:** 11-28-22 H Filed

[HB 808](#) [Metcalf, Will\(R\)](#) Relating to the selection of the chief appraiser of an appraisal district.

Amends Section 6.05(c), Tax Code.

Provides that a chief appraiser is elected by the voters of the county in the general election for state and county officers.

Establishes a two-year term, beginning January 1 of each odd-numbered year.

Establishes residence requirements.

Amends various Tax Code sections to reflect the appraiser is an elected official and not an employee of the district.

Amends Section 172.024(e), Election Code. Establishes a filing fee for a candidate for chief appraiser.

Amends Section 87.041(a), Local Government Code. Allows county commissioners court to fill vacancy in the office of chief appraiser.

Amends Section 1151.164, Occupations Code, to reflect the appraiser is an elected official.

Repeals Sections 5.042(c) and 6.0501, Tax Code.

Provides chief appraisers to be elected beginning with primary and general elections in 2024 and serve first terms beginning January 1, 2025.

Proposed effective: 1-1-25, except provisions for election and filing fee for candidates are effective 9-1-23. **Last Action:** 11-29-22 H Filed

[HB 809 Metcalf, Will\(R\)](#) Relating to the selection of the board of directors of an appraisal district.

Amends Section 6.03, Tax Code.

Provides for election of members of the board of directors of appraisal districts.

Provides that one director is elected from each of the four commissioner's precincts in the county and one director is elected at large.

Provides that directors are elected at the general election for state and county officers.

Amends various Tax Code sections to reflect that directors are elected officials.

Amends Section 172.024(e), Election Code. Establishes a filing fee for a candidate for director of an appraisal district.

Repeals Sections 6.03(b)-(k-1), 6.031, 6.033, 6.034, 6.037, and 6.10, Tax Code.

Provides appraisal district directors to be elected beginning with primary and general elections in 2024 and serve first terms beginning January 1, 2025.

Proposed effective: 1-1-25, except provisions for election and filing fee for candidates are effective 9-1-23. **Last Action:** 11-29-22 H Filed

[HB 810 Metcalf, Will\(R\)](#) Relating to the selection and administration of an appraisal review board.

Amends Section 6.41, Tax Code.

Provides for an appraisal review board to consist of five members who will be elected from each of the four commissioner's precincts in the county and one director elected at large.

Provides that directors are elected at the general election for state and county officers.

Establishes residency requirements.

Amends various Tax Code sections to reflect that directors are elected officials.

Amends Section 6.414, Tax Code.

Provides that the appraisal review board by resolution may appoint auxiliary review board members as appropriate to hear taxpayer protests. Requires the appraisal review board in a count with a population of one million or more to appoint an adequate number of qualified auxiliary board members to permit the chairman to fill positions of each special panel of the appraisal review board.

Amends Section 172.024(e), Election Code. Establishes a filing fee for a candidate for appraisal review board member.

Repeals Sections 6.052(f); 6.41(b-1), (b-2), (d-1), (d-2), (d-3), (d-4), (d-5), (d-6), (d-7), (d-8), (d-9), (d-10), and (i), Tax Code.

Provides appraisal review board members to be elected beginning with primary and general elections in 2024 and serve first terms beginning January 1, 2025.

Proposed effective: 1-1-25, except provisions for election and filing fee for candidates are effective 9-1-23. **Last Action:** 11-29-22 H Filed

[HB 868](#) [Bell, Keith\(R\)](#) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem taxation.

Amends Section 23.23(a), Tax Code.

Decreases the limitation on the increase of a residence homestead's value from 10 percent to 3.5 percent of the previous year's value.

See HJR 57.

Proposed effective 1-1-24 if voters approve constitutional amendment November 2023. **Last Action:** 12- 2-22 H Filed

[HB 1027](#) [Slawson, Shelby\(R\)](#) Relating to the repeal of the additional ad valorem taxes imposed as a result of a sale or change of use of certain land.

Companions: [SB 279](#) King, Phil (F)(R) (Identical) 12-14-22 S Filed

Amends several sections of the Tax Code and repeals Sections 23.55, 23.58(c) and (d), 23.76, 23.86, 23.96, and 23.9807.

Repeals the "penalty," i.e., the additional tax due, when a change in use occurs for property that is subject to special appraisal for qualified open-space land; timber land; recreational, park, and scenic land; and public access property.

Amends several sections of the Tax Code and Amends Section 60.022, Agriculture Code, and Section 21.0421(e), Property Code, to conform to the repeal. Leaves intact the "penalty" for change in use for land owned by an individual for whom agriculture is the primary occupation primary source of income.

Proposed effective: 1-1-24. **Last Action:** 12-16-22 H Filed

[HB 1041](#) [Tepper, Carl \(F\)\(R\)](#) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem taxation.

Amends Section 23.23(a), Tax Code.

Decreases the limitation on the increase of a residence homestead's value from 10 percent to 2.5 percent of the previous year's value.

See HJR 64.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 12-19-22 H Filed

[HB 1083](#) [Bucy, John\(D\)](#) Relating to the authority of a taxing unit other than a school district to establish a limitation on the amount of ad valorem taxes that the taxing unit may impose on the residence homesteads.

Companions: [HB 1061](#) Bucy, John(D) (Refiled from 87R Session) [HB 1283](#) Wilson, Terry(R) (Refiled from 87R Session) [HB 3437](#) Goldman, Craig(R) (Refiled from 87R Session)

Amends Section 11.261, Tax Code.

Limits the amount of taxes that a taxing unit other than school district can impose on a residence homestead of an individual who is 65 years of age or older or is disabled, if the taxing unit has established such a limitation under Article VIII, Section 1-b(h) of the Constitution. Previously, the restriction applied to taxing units other than school districts, counties, municipalities, or junior college districts.

Amends Section 23.19(g), Tax Code, to conform to amendment to Section 11.261.

Amends Section 26.012, Tax Code.

Excludes the total value of homesteads that qualify for a tax limitation provided by Section 11.261 is excluded from "current total value" and "last year's total value" for calculating tax rates.

See HJR 68.

Proposed effective 1-124 if voters approve constitutional amendment November 2023.

Last Action: 12-21-22 H Filed

[HB 1189](#) [Davis, Yvonne\(D\)](#) Relating to limitations on the appraised value of certain real property in specified areas for ad valorem tax purposes.

Adds Section 23.231 and 23.232, Tax Code, and amends several sections to conform to new provisions.

Provides that the governing body of a municipality, county, or school district may adopt a temporary limitation of the appraised value for residence homesteads or certain undeveloped lots in specified census tracts in Dallas and Harris Counties. Limits the increase in the appraised value to eligible properties to the lesser of the appraised value required by

law or the appraised value for the tax year preceding the tax year in which the limitation adopted by the taxing unit first applies. Provides that the limitations, if adopted by a taxing unit cannot be repealed but will end with the 2039 tax year.

Establishes a limitation on the increase of appraised value for a “rapidly appreciating residence homestead” in certain census tracts in Dallas county. Defines a rapidly appreciating homestead as residence homestead that was granted the residence homestead exemption in tax years 2017 through 2024 and for which the market value in 2024 is at least 25 percent higher than it was in 2017. Limits the increase in such a homestead to the lesser of the market value for the most recent tax year that market value was determined by the appraisal district or the sum of the 2017 appraised value and market value of all ne improvements.

Defines “appraisal ratio” to account for additions of Sections 23.231 and 23.232.

Imposes additional notice and records requirements for the chief appraiser.

Amends Sections 41.41 and 42.26, Tax Code, to conform to additions of sections 23.231 and 23.232

See HJR 71.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 1- 5-23 H Filed

[HB 1223](#) [Metcalf, Will\(R\)](#) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem taxation.

Companions: [HB 3321](#) Metcalf, Will(R) (Refiled from 87R Session) [SB 489](#) Kolkhorst, Lois(R) (Refiled from 87R Session) [HB 745](#) Dean, Jay(R) (Identical) 11-17-22 H Filed [HB 1733](#) Leach, Jeff(R) (Identical) 1-26-23 H Filed [SB 152](#) Kolkhorst, Lois(R) (Identical)11-14-22 S Filed

Amends Section 23.23(a), Tax Code.

Decreases the limitation on the increase of a residence homestead’s value from 10 percent to 5 percent of the previous year’s value.

See HJR 73.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 1- 9-23 H Filed

[HB 1224](#) [Metcalf, Will\(R\)](#) Relating to a limitation on increases in the appraised value of real property for ad valorem tax purposes.

Companions: [HB 746](#) Dean, Jay(R) (Identical) 11-17-22 H Filed

Amends Section 23.23, Tax Code, and amends several other sections to conform.

Imposes a 10 percent limitation on an increase of appraised value over the previous years' value for all real property, not just residence homesteads. Provides for extending the limitations for owner's spouse or surviving spouse.

Amends Section 1.12, Tax Code, defining appraisal ratio to account for change to Section 23.23.

Amends Section 42.26(d), Tax Code, to conform to change in Section 23.23 for an appeal of unequal appraisal.

Allows a property owner to protest a determination that property does not qualify under Section 23.231.

Provides that for property subject to limitations in increase in value, the market value as determined by the appraisal district is used for purposes of determining unequal appraisal under Section 42.26.

Amends Section 403.302, Government Code, to include account for expansion of limitation in 23.23 to all real property for determining taxable value in Comptroller's property value study for school districts.

Repeals section 23.23(c-1), Tax Code.

See HJR 74.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 1- 9-23 H Filed

[HB 1228 Metcalf, Will\(R\)](#) Relating to the right of a property owner or the owner's agent to receive on request a copy of the information used to appraise the owner's property for ad valorem tax purposes.

Amends Section 25.195, Tax Code, adding several subsections and amending others to conform to additions.

Requires chief appraiser to provide, free of charge, on the request of a property owner, the appraisal records relating to property of the property owner, together with supporting data, schedules, and other information used in making the appraisal records relating to the property.

Requires a private appraisal firm that appraises a property to provide, free of charge, on the request of a property owner, all information pertaining to the property that the firm considered in appraising the property, including all calculations, personal notes, correspondence, and working papers used in appraising the property.

Proposed effective: 1-1-24. **Last Action:** 1- 9-23 H Filed

[HB 1285 Shine, Hugh\(R\)](#) Relating to the duties of the taxpayer liaison officer of an appraisal district.

Amends Section 6.052, Tax Code.

Authorizes the appointment of one or more deputy taxpayer liaison officers to assist the taxpayer liaison officer (TLO). Provides actions TLO may take in response to a complaint, such as meeting informally to facilitate informal resolution, assisting the complainant in identifying appropriate procedures, or recommending in writing a course of action the TLO deems appropriate. Authorizes TLO to dismiss complaints based on appraisal of property. Specifies that a TLO's failure or refusal to resolve a complaint to complainant's satisfaction may not be protested under Chapter 41 or appealed under Chapter 42. Requires the comptroller to publish the functions of the TLO and establish a training program for TLOs. Requires TLOs to complete comptroller's training after apportionment and in each even-numbered year thereafter. Requires TLO's name and contact information to be listed on appraisal district's website. Mandates the Board of Directors annually evaluate TLO.

Amends Section 41.66(q), Tax Code. Transfers district's board of directors' authority to remove ARB chair in certain circumstances to the local administrative judge.

Proposed effective: 1-1-24. **Last Action:** 1-12-23 H Filed

[HB 1294](#) [Munoz, Sergio\(D\)](#) Relating to the selection of the board of directors of an appraisal district.

Amends various sections of Chapter 5 and 6, Tax Code.

Provides that an audit (or discontinuation of an audit) of the appraisal district by the comptroller may be requested by either a majority of all taxing units participating in a district or the majority of the group of taxing units composed of the municipalities, school districts, junior college districts, and county participating in the appraisal district. Provides that an appraisal district is governed by a board of five directors. Requires one director to be elected from each of the four commissioner precincts of the county for which the district is established. Provides that the tax assessor-collector serves as the fifth director, except if ineligible, in which case the fifth director is elected from the county at large. Establishes residence requirements for directors. Authorizes the commissioners court to fill vacancies.

Requires approval of the governing bodies of three-fourths of the group of taxing units composed of the municipalities, school districts, junior college districts, and county participating in the appraisal district for a district to convey real property or to construct or renovate an improvement.

Provides that governing bodies of a majority of the group of taxing units composed of the municipalities, school districts, junior college districts, and county participating in the appraisal district can disapprove of the district's budget, rather than a majority of all taxing units.

Amends Section 172.024(a), Election Code, adding filing fees for candidates for appraisal district director.

Repeals Tax Code Sections 6.03(b), (c), (d), (e), (f), (g), (h), (i), (j), (k), and (k-1); Section 6.031; Section 6.033; Section 6.034; Section 6.037; and Section 6.10.

Provides that the elections for directors begin with the primary and general elections conducted in 2024, with newly elected members taking office January 1, 2025.

Proposed effective: 9-1-23. **Last Action:** 1-12-23 H Filed

[HB 1301](#) [Geren, Charlie\(R\)](#) Relating to the duty of an appraisal review board to determine a motion or protest filed by a property owner and the right of the owner to appeal the board's determination.

Companions: [HB 2980](#) Geren, Charlie(R) (Refiled from 87R Session)

Amends Section 25.25 and Section 41.01, Tax Code.

Provides that an appraisal review board shall consider and determine by written order a timely filed motion under Section 25.25 or protest under Section 41.01. Prohibits ARB from determining that property owner has forfeited right to file the motion or to have the motion or protest determined except as provide by sections 25.26 and 41.4115 (requiring property owner to pay the amount of taxes due on the portion of the taxable value of the property that is not in dispute before the delinquency date).

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-23

Last Action: 1-12-23 H Filed

[HB 1417](#) [King, Tracy\(D\)](#) Relating to the appraisal for ad valorem tax purposes of property owned by certain telecommunications providers.

Adds Section 23.1212, Tax Code.

Provides for certain "small provider" telecommunications companies to apply for taxation at a "presumptive appraised value." Defines "small providers" as certain utilities defined in Section 51.002, Utilities Code, that, on January 1, 2013, served 31,000 or fewer access lines in this State. Defines "presumptive appraised value" as 20 percent of the net book value of taxable property on January 1 of a tax year. Requires small provider to submit written request no later than March 1 of a tax year to receive the presumptive appraised value. Provides that the application be accompanied by a report prepared by a licensed public accountant, who is not an employee of the small provider, that demonstrates the net book value of the small provider located in the appraisal district. Allows chief appraiser to exceed presumptive appraised value if supported by a preponderance of the evidence.

Proposed effective: 9-1-23. **Last Action:** 1-18-23 H Filed

[HB 1566](#) [Allison, Steve\(R\)](#) Relating to the ad valorem taxation of residential real property.

Adds Section 11.13(s), Tax Code.

Provides an exemption for the total amount of a residence homestead for the first tax year an individual qualifies the property as the individual's residence homestead if it is the first property the individual has ever qualified as a residence homestead and the appraised value is less than \$300,000 for the first tax year.

Adds Section 48.2543(a-1), Education Code to require additional state aid to a school district if its state and local revenue is lower due to the exemption for a first residence homestead than it would have been if that exemption had not been approved.

Adds Section 11.262, Tax Code.

Limits the amount of taxes that a taxing unit can impose on a residence homestead if an individual qualifies the property as a homestead for at least 25 consecutive tax years.

Imposes a cap of the lesser amount of taxes as calculated for the current year or the amount of taxes imposed in the 25th tax year.

Provides that if the individual qualified the property as a residence homestead prior to 2000, then the individual is considered to have qualified the property as a residence homestead for the first time in 2000 for the purpose of determining the limitation. Continues the limitation on the death of the owner if the property remains the residence homestead of the surviving spouse.

Continues the limitation of the property is transferred to a qualifying trust, as defined by Section 11.13(j) or if Section 11.135 applies.

Provides that a school district may tax value of new improvements to a residence homestead and specifies improvements that may not be taxed (e.g., repairs, replacement for a structure damaged by wind or water damage).

Requires chief appraiser to calculate the portion of the appraised value of residence homesteads that are not being taxed under this section and certify it to the comptroller for each tax year, for each school district in an appraisal district.

Amends Sections 23.19 and 26.012 to include references to 11.262.

Amends Section 44.004(c), Education Code, to add a notice concerning the Section 11.262 cap to a school district's notice of public meeting to discuss and adopt proposed budget and tax rate.

Amends Section 403.302(d), Government Code, to include reference to 11.262 in addition to 11.26.

Amends Section 23.23, Tax Code.

Changes the current 10 percent limitation on increase on a residence homestead to 5 percent and applies it to all "residential real property," not just residence homesteads.

Amends and adds several subsections to Section 23.23 to change references from homestead to real property and address provisions for the limitation to apply when property is passed to a surviving spouse or a joint owner.

Defines "residential real property" as property that either qualifies for an exemption under Section 11.13 or is designed or adapted for residential purpose, but does not include real property on which a hotel, motel, or similar structure is located that is designed for temporary lodging or accommodation.

Amends Section 403.302(d), Government Code, to change references of "residence homestead" to "real property" for determining taxable value in Comptroller's property value study for school districts.

Amends Section 46.071, Education Code to include references to the exemptions and limitations added by this bill in determining additional state aid for school districts.

See HJR 87.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 1-24-23 H Filed

HB 1609 Shine, Hugh(R) Relating to the electronic delivery of certain communications required or permitted under the Property Tax Code.

Amends Sections 1.07 and 1.085, Tax Code.

Requires a "tax official" to deliver any "communication" electronically if the property owner or owner's designee under Section 1.111(f) elects to exchange communications electronically under Section 1.085. Defines "tax official" as a chief appraiser, an appraisal district, an appraisal review board, an assessor, a collector, or a taxing unit. Defines "communication" broadly as notice, rendition, application form, appraisal review board order, bill, etc., "or other item of information required or permitted to be delivered under a provision of" the Tax Code.

Requires a tax official to establish a procedure for a property owner to make the election for electronic communications, which specifies the manner in which communications will be exchanged and the method that will be used to confirm the delivery of communications.

Provides that the election must be made on form prescribed by comptroller and that election remains in effect until rescinded in writing.

Prohibits a tax official from charging a fee for electronic exchange of communications.

Requires tax officials to prominently display the information necessary for proper electronic delivery of communications to the official on the official's Internet website and on each communication sent by the official to a property owner or a person designated by a property owner under Section 1.111(f) that requires the property owner or designee to submit a communication to the tax official.

Prescribes effective dates and timeliness of electronically delivered communications.

Requires comptroller to adopt rules and guidelines for the electronic delivery of communications and the implementation of this bill by tax officials.

Requires Tax officials to accept and "immediately confirm the receipt of a communication delivered electronically."

Amends Sections 25.192(d), 25.193(b), 41.461(c), and 41.47(d-1) to account for changes.

Repeals Sections 1.085(b), (c), (g), (h), (k), (l), and (m); 1.086; and 41.46(e), Tax Code.

Requires an appraisal district established in a county with a population of 120,000 or more and each taxing unit located wholly or primarily in such an appraisal district to comply with amendments to Section 1.085 beginning with the 2024 tax year. Requires an appraisal

district and taxing units in a county with a population of less than 120,000 and to comply beginning with the 2025 tax year.

Proposed effective: 1-1-24. **Last Action:** 1-25-23 H Filed

[HB 1733](#) [Leach, Jeff\(R\)](#) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem taxation.

Companions: [HB 3321](#) Metcalf, Will(R) (Refiled from 87R Session) [SB 489](#) Kolkhorst, Lois(R) (Refiled from 87R Session) [HB 745](#) Dean, Jay(R) (Identical) 11-17-22 H Filed [HB 1223](#) Metcalf, Will(R) (Identical) 1- 9-23 H Filed [SB 152](#) Kolkhorst, Lois(R) (Identical) 11-14-22 S Filed

Amends Section 23.23, Tax Code.

Decreases the limitation on the increase of a residence homestead's value from 10 percent to 5 percent of the previous year's value.

See HJR 95.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 1-26-23 H Filed

[HB 1895](#) [Lozano, Jose\(R\)](#) Relating to the method to be used by the chief appraiser of an appraisal district to determine the market value for ad valorem tax purposes of the real property of a recreational vehicle park.

Adds Section 23.27, Tax Code.

Requires the chief appraiser to use the cost method of appraisal when determining the market value of a "recreational vehicle park," which is defined as a commercial property that is designed primarily for recreational vehicle transient guest use and for which fees for site service connections for recreational vehicles (as defined by Section 522.004(b), Transportation Code) are paid daily, weekly, or monthly.

Proposed effective: 1-1-24. **Last Action:** 2- 3-23 H Filed

[HB 1956](#) [Geren, Charlie\(R\)](#) Relating to the award of attorney's fees to a prevailing property owner in a judicial appeal of certain ad valorem tax determinations.

Companions: [HB 3995](#) Geren, Charlie(R) (Refiled from 87R Session)

Amends Section 42.29, Tax Code.

Expands availability of attorney's fees for a prevailing property owner from certain, specified protests, to all appeals of an appraisal review board order determining a motion under Section 25.25 or a protest under Chapter 41.

Modifies the existing limitation on attorney's fees to the greater of \$25,000 or 50 percent of the reduction in the property owner's tax liability, not to exceed the total amount by which the property owner's tax liability is reduced as a result of the appeal.

Provides that a property owner who prevails on an appeal under Section 42.25 or 42.26 for the owner's residence homestead is not subject to the limitation on attorney's fees provided by this section.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-23.

Last Action: 2- 6-23 H Filed

[HJR 10](#) [Vasut, Cody\(R\)](#) Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of real property for ad valorem tax purposes to 103.5 percent or more of the appraised value of the property.

Proposes amendment to Section 1(i), Article VIII, Texas Constitution, authorizing Legislature to impose a limitation on the increase of a property's value over the prior year's value for all property, not just a residence homestead. Lowers the authorized limitation from 10 percent to 3.5 percent. Authorizes Legislature to continue eligibility for limitation after owner ceases to own property if property is owned by the owner's spouse or surviving spouse

See HB 145

Last Action: 11-14-22 H Filed

[HJR 14](#) [Toth, Steve\(R\)](#) Proposing a constitutional amendment authorizing the legislature to provide that the appraised value of a residence homestead for ad valorem tax purposes.

Proposes amendment to Section 1(i), Article VIII, Texas Constitution, authorizing Legislature to provide that the appraised value of a residence homestead for the first year that the owner qualifies for the residence homestead exemption is the market value and that the owner's purchase price is the market value, if the owner was a bona fide purchaser for value. Allows Legislature to provide that the value for each subsequent tax year is the appraised value for the preceding year as adjusted to reflect "any positive change from the preceding tax year in the purchasing power of the dollar for consumers in this state. Allows Legislature to continue the imitation on appraised value if a change in ownership of the property occurs by will or by inheritance if the persona acquiring the property qualifies for an exemption for a residence homestead. Authorizes the Legislature to create a "grandfather" clause to apply to properties that first qualified for the residence homestead exemption prior to the constitutional amendment taking effect.

See also HB 295.

Last Action: 11-14-22 H Filed

[HJR 18](#) [Bell, Cecil\(R\)](#) Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of real property for ad valorem tax purposes.

Proposes amendment to Section 1(i), Article VIII, Texas Constitution, authorizing Legislature to impose a limitation on the increase of a property's value over the prior year's value for all property, not just a residence homestead. Lowers the authorized limitation from 10 percent to 5 percent. Authorizes Legislature to continue eligibility for limitation after owner ceases to own property if property is owned by the owner's spouse or surviving spouse.

See HB 335.

Last Action: 11-14-22 H Filed

[HJR 42](#) [Raymond, Richard\(D\)](#) Proposing a constitutional amendment to authorize the legislature to exclude from the market value of real property for ad valorem tax purposes the value of any improvement, made to the property if the primary purpose of the improvement or feature is compliance with the requirements of standards that address accessible design of buildings or other facilities.

Companions: [HJR 50](#) Raymond, Richard(D) (Refiled from 87R Session)

Proposes amendment to add Section 1(m), Article VIII, Texas Constitution, authorizing Legislature to exclude from market value of real property any improvement, the primary purpose of which is to comply with 2010 Americans with Disabilities Act.

See also HB 543.

Last Action: 11-14-22 H Filed

[HJR 49](#) [Geren, Charlie\(R\)](#) Proposing a constitutional amendment establishing a limitation on the total amount of ad valorem taxes that certain political subdivisions may impose on the residence homesteads.

Companions: [HJR 30](#) Goldman, Craig(R) (Identical) 11-14-22 H Filed

Proposes amendment to Section 1-b(h), Article VIII, Texas Constitution, prohibiting political subdivisions other than school districts from increasing the total amount of ad valorem taxes imposed on a property that qualifies for the residence homestead for a person who is disabled or over 65 year of age as long as that person receives the residence homestead exemption on that property. Authorizes the Legislature to continue the limitation after the death of the person if the property remains the residence homestead of the person's surviving spouse if the surviving spouse is disabled or was 55 years of age or older at the time of the person's death.

Last Action: 11-15-22 H Filed

[HJR 51](#) [Dean, Jay\(R\)](#) Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation.

Companions: [HJR 132](#) Metcalf, Will(R) (Refiled from 87R Session) [SJR 31](#) Kolkhorst, Lois(R) (Refiled from 87R Session) [HJR 73](#) Metcalf, Will(R) (Identical) 1- 9-23 H Filed [HJR 95](#) Leach, Jeff(R) (Identical) 1-26-23 H Filed [SJR 18](#) Kolkhorst, Lois(R) (Identical) 11-14-22 S Filed

Proposes amendment to Section 1(i), Article VIII, Texas Constitution, authorizing Legislature to impose a limitation on the increase of a residence homestead's value over the prior year's value of 5 percent rather than 10 percent.

See also HB 745.

Last Action: 11-17-22 H Filed

[HJR 52](#) [Collier, Nicole\(D\)](#) Proposing a constitutional amendment authorizing the legislature to provide that the officials responsible for appraising property for ad valorem taxation.
Companions: [HJR 146](#) Collier, Nicole(D) (Refiled from 87R Session)

Proposes amendment to add Section 1(o), Article VIII, Texas Constitution, authorizing Legislature to allow chief appraiser, in determining the market value of a residence homestead that is more than 30 years old and located in a tax increment reinvestment zone or adjacent to such a zone, to exclude from consideration new or substantially remodeled properties that are located in the same neighborhood as the subject property.

See also HB 774.

Last Action: 11-18-22 H Filed

[HJR 55](#) [Schatzline, Nate \(F\)\(R\)](#) Proposing a constitutional amendment to authorize the legislature to establish a lower limit on the maximum appraised value of residence homesteads for ad valorem tax purposes.

Proposes amendment to Section 1(i), Article VIII, Texas Constitution, authorizing Legislature to impose a limitation on the increase of a residence homestead's value over the prior year's value of 5 percent rather than 10 percent.

Proposes amendment to add section 1(l), Article VIII, Texas Constitution, authorizing Legislature to limit the maximum appraised value of any single-family residence to the lesser of the most recent market value of the property or 110 percent (or a greater percentage) of the preceding tax year's appraised value.

See also HB 32.

Last Action: 11-22-22 H Filed

[HJR 57](#) [Bell, Keith\(R\)](#) Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation.

Proposes amendment to Section 1(i), Article VIII, Texas Constitution, authorizing Legislature to lower the limitation on increase of a residence homestead's appraised value to 103.5 percent of the previous year's value.

See also HB 868.

Last Action: 12- 2-22 H Filed

[HJR 64](#) [Tepper, Carl \(F\)\(R\)](#) Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation.

Proposes amendment to Section 1(i), Article VIII, Texas Constitution, authorizing Legislature to impose a limitation on the increase of a residence homestead's value over the prior year's value of 2.5 percent rather than 10 percent.

See HB 1041.

Last Action: 12-19-22 H Filed

[HJR 65](#) [Tepper, Carl \(F\)\(R\)](#) Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of commercial property and rental property for ad valorem taxation.

Proposes amendment to Section 1, Article VIII, Texas Constitution, adding subsection (k) authorizing Legislature to limit the maximum appraised value of a commercial property or rental property for ad valorem tax purposes in a tax year to the lesser of the most recent market value of the property as determined by the appraisal entity or 108 percent (or a greater percentage) of the appraised value for the preceding year.

Last Action: 12-19-22 H Filed

[HJR 68](#) [Bucy, John\(D\)](#) Proposing a constitutional amendment to authorize a political subdivision other than a school district to establish a limitation on the amount of ad valorem taxes that the political subdivision may impose.

Companions: [HJR 62](#) Bucy, John(D) (Refiled from 87R Session) [HJR 71](#) Wilson, Terry(R) (Refiled from 87R Session) [HJR 141](#) Goldman, Craig(R) (Refiled from 87R Session)

Proposes amendment to Section 1-b(h), Article VIII, Texas Constitution, allowing political subdivision of this state other than a school college district to limit the total amount of ad valorem taxes imposed on a residence homestead of a person who is disabled or is 65 years of age or older.

See HB 1083.

Last Action: 12-21-22 H Filed

[HJR 71](#) [Davis, Yvonne\(D\)](#) Proposing a constitutional amendment to authorize the legislature to provide for limitations on the appraised value of certain real property in specified areas for ad valorem tax purposes.

Proposes amendment to Article VIII, Texas Constitution, adding Section 1-a-1, authorizing Legislature by local law to authorize political subdivisions to adopt a temporary limitation on the appraised value for taxation by the political subdivision of one or more types of real property located in certain areas specified by law. Requires Legislature to specify areas and types of real property to which limitation applies and limits the period to no longer than 15 consecutive tax years. Provides that the section expires January 1, 2040.

Proposes amendment to Article VIII, Texas Constitution, adding Section 1-a-2, authorizing Legislature by local law to limit the maximum appraised value of a rapidly appreciating homestead in certain areas to the lesser of the most recent market value determined by appraisal district or the appraised value of the property for 2017 tax year. Requires Legislature to specify areas to which limitation applies and to define "rapidly appreciating homestead."

See HB 1189.

Last Action: 1- 5-23 H Filed

[HJR 72](#) [Dean, Jay\(R\)](#) Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of real property for ad valorem tax purposes.

Companions: [HJR 74](#) Metcalf, Will(R) (Identical) 1- 9-23 H Filed

Proposes amendment to Section 1(i), Article VIII, Texas Constitution, authorizing Legislature to impose a limitation on the increase of real property's value over the prior year's value of 2.5 percent rather than 10 percent. Current version applies the cap to residence homesteads only.

See HB 746.

Last Action: 1- 6-23 H Filed

[HJR 73](#) [Metcalf, Will\(R\)](#) Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation.

Companions: [HJR 51](#) Dean, Jay(R) (Identical) 11-17-22 H Filed [HJR 95](#) Leach, Jeff(R) (Identical) 1-26-23 H Filed [SJR 18](#) Kolkhorst, Lois(R) (Identical) 11-14-22 S Filed

Proposes amendment to Section 1(i), Article VIII, Texas Constitution, authorizing Legislature to impose a limitation on the increase of a residence homestead's value over the prior year's value to 5 percent rather than 10 percent.

See HB 1223.

Last Action: 1- 9-23 H Filed

[HJR 74](#) [Metcalf, Will\(R\)](#) Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of real property for ad valorem tax purposes.

Companions: [HJR 72](#) Dean, Jay(R) (Identical) 1- 6-23 H Filed

Proposes amendment to Section 1(i), Article VIII, Texas Constitution, authorizing Legislature to impose a 10 percent limitation on the increase of a property's value over the prior year's value for all property, not just a residence homestead. Authorizes Legislature to continue eligibility for limitation after owner ceases to own property if property is owned by the owner's spouse or surviving spouse

See HB 1224.

Last Action: 1- 9-23 H Filed

[HJR 87](#) [Allison, Steve\(R\)](#) Proposing a constitutional amendment authorizing the legislature to limit the maximum appraised value of residential real property for ad valorem tax purposes to 105 percent.

Proposes amendment to Section 1(i), Article VIII, Texas Constitution, authorizing Legislature to impose a limitation on the increase in value over the prior year's value of 5

percent rather than 10 percent and authorizes the limit for residential real property, as defined by the Legislature, rather than only for residence homesteads.

Proposes amendment to Section 1-b, Article VIII, Texas Constitution, adding subsection (w), authorizing Legislature to exempt the full value of a residence homestead for the first tax year an individual qualifies a property as residence homestead, if the property is the first property the individual has ever qualified as the individual's residence homestead and has an appraised value of less than \$300,000 for that first tax year. Requires Legislature to provide formulas to protect school districts against all or part of the revenue loss incurred by the implementation of this exemption.

Proposes amendment to Article VIII, Texas Constitution, adding Section 1-b-1, authorizing Legislature to limit the total amount of ad valorem taxes imposed on the residence homestead of an individual who qualifies the property as the individual's residence homestead for at least 25 consecutive tax years. Allows Legislature to make the amount of taxes imposed in the 25th tax year the limit, to allow for continuation for a spouse or surviving spouse, and to exempt from the cap improvements other than repairs or improvements to comply with governmental requirements.

See HB 1566.

Last Action: 1-24-23 H Filed

[HJR 95](#) [Leach, Jeff\(R\)](#) Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation.

Companions: [HJR 132](#) Metcalf, Will(R) (Refiled from 87R Session) [SJR 31](#) Kolkhorst, Lois(R) (Refiled from 87R Session) [HJR 51](#) Dean, Jay(R) (Identical) 11-17-22 H Filed [HJR 73](#) Metcalf, Will(R) (Identical) 1- 9-23 H Filed [SJR 18](#) Kolkhorst, Lois(R) (Identical) 11-14-22 S Filed

Proposes amendment to Section 1(i), Article VIII, Texas Constitution, authorizing Legislature to impose a limitation on the increase of a residence homestead's value over the prior year's value of 5 percent rather than 10 percent.

See HB 1733.

Last Action: 1-26-23 H Filed

[SB 102](#) [Johnson, Nathan\(D\)](#) Relating to the determination of an ad valorem tax protest or appeal on the ground of the unequal appraisal of property on the basis of the appraised value of the property relative to the median appraised value.

Companions: [SB 134](#) Johnson, Nathan(D) (Refiled from 87R Session)

Amends Section 41.43 and Section 42.26, Tax Code.

Specifies that an unequal and uniform appraisal be conducted by selecting a reasonable number of comparable properties "in the appraisal district," unless a reasonable number of comparable properties in the appraisal district does not exist, in which case properties in other parts of the state may be used.

Proposed effective: 9-1-23. **Last Action:** 11-14-22 S Filed

[SB 103 Johnson, Nathan\(D\)](#) Relating to a periodic review and expiration dates of state and local tax preferences.

Adds Chapter 320A, Tax Code, entitled, "Review of State and Local Tax Preferences."

Defines "tax preference" as "a credit, discount, exclusion, exemption, refund, special valuation, special accounting treatment, special rate, or special method of reporting authorized by state law that relates to a state or local tax."

Requires comptroller to identify each state tax preference and each type of local tax preference and develop a review schedule, which provides for a review of each type of tax preference at least once during each six-year period and to develop a schedule for the Legislative Budget Board to make reports as required by this act. Comptroller must review schedule biennially. Requires a public comment on the development of the schedule. Directs comptroller to deliver the state and local tax preference review schedule to the Legislative Budget Board not later than the first of each odd-numbered year.

Requires Legislative Budget Board to review each state tax preference and each type of local tax preference considering various factors, such as, the purpose of the preference, whether the preference is fulfilling its intended purpose, and the economic impact of the preference on jobs, public funding, etc. Requires LBB to provide preliminary report to senate finance committee and house ways and means committee by September 1 of each even-numbered year. Requires that the report contain drafts of any proposed legislation needed to implement the board's recommendations.

Allows senate finance committee and house ways and means committee to review and modify report and requires that they present a final report that includes: a recommendation to continue, amend, or repeal the tax preference; an explanation of each recommendation, and an explanation of changes and reasons for changes from the preliminary report. Requires a joint hearing on the final report.

Mandates that all new tax preferences that become law on or after January 1, 2024 will expire six years after they take effect, unless the Legislature provides for an earlier or later expiration date.

See also SJR 14.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.
Last Action: 11-14-22 S Filed

[SB 138 West, Royce\(D\)](#) Relating to the effect of the category of the motor vehicle dealer general distinguishing number issued by the Texas Department of Motor Vehicles and held by a person on the appraisal for ad valorem tax purposes.

Amends Section 23.121(d), Tax Code.

Provides that the special valuation for a dealer's motor vehicle inventory applies only to dealers who hold a wholesale motor vehicle dealer general distinguishing number issued by the Texas Department of Motor Vehicles under Chapter 503, Transportation Code, and do

not hold any other category of dealer general distinguishing number issued by the department.

Proposed effective: 1-1-24. **Last Action:** 11-14-22 S Filed

[SB 152](#) [Kolkhorst, Lois\(R\)](#) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem taxation.

Companions: [HB 3321](#) Metcalf, Will(R) (Refiled from 87R Session) [SB 489](#) Kolkhorst, Lois(R) (Refiled from 87R Session) [HB 745](#) Dean, Jay(R) (Identical) 11-17-22 H Filed [HB 1223](#) Metcalf, Will(R) (Identical) 1- 9-23 H Filed [HB 1733](#) Leach, Jeff(R) (Identical) 1-26-23 H Filed

Amends Section 23.23(a).

Decreases the limitation on the increase of a residence homestead's value from 10 percent to 5 percent of the previous year's value.

See SJR 18.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 11-14-22 S Filed

[SB 178](#) [Kolkhorst, Lois\(R\)](#) Relating to a limitation on increases in the appraised value of real property other than a residence homestead for ad valorem tax purposes.

Adds Section 23.231, Tax Code, and amends several sections.

Imposes a 20 percent limitation on an increase in the appraised value of property over the previous year's value for all real property other than property that qualifies as a residence homestead under Section 11.13 or for special valuation under Subchapters C through H of Chapter 23.

Defines appraisal ratio for properties under both Section 23.23 and 23.231.

Requires annual notice from chief appraiser to include statement of whether property qualifies for the limitation under Section 23.231.

Allows a property owner to protest a determination that property does not qualify under Section 23.231.

Provides that for property subject to limitations in increase in value, the market value as determined by the appraisal district is used for purposes of determining unequal appraisal under Section 42.26.

Amends Section 403.302(d), Government Code, to include Section 23.231 in addition to 23.23 for determining taxable value in Comptroller's property value study for school districts.

See also SJR 19.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.
Last Action: 11-14-22 S Filed

[SB 262](#) [Hinojosa, Chuy\(D\)](#) Relating to the eligibility of land for appraisal for ad valorem tax purposes as qualified open-space land.

Companions: [HB 634](#) Lozano, Jose(R) (Identical) 11-14-22 H Filed

Amends Section 23.51(1), Tax Code.

Changes the qualification for appraisal as open-space land, lowering the existing "principal use" requirement from five of the preceding seven years to two of the preceding seven years.

Proposed effective: 1-1-24. **Last Action:** 12- 2-22 S Filed

[SB 279](#) [King, Phil \(F\)\(R\)](#) Relating to the repeal of the additional ad valorem taxes imposed as a result of a sale or change of use of certain land.

Companions: [HB 1027](#) Slawson, Shelby(R) (Identical) 12-16-22 H Filed

Repeals Sections 23.55, 23.58(c) and (d), 23.76, 23.86, 23.96, and 23.9807, Tax Code, and amends several sections.

Repeals the "penalty," i.e., the additional tax due, when a change in use occurs for property that is subject to special appraisal for qualified open-space land; timber land; recreational, park, and scenic land; and public access property.

Amends several sections of the Tax Code and Amends Section 60.022, Agriculture Code, and Section 21.0421(e), Property Code, to conform to the repeal. Leaves intact the "penalty" for change in use for land owned by an individual for whom agriculture is the primary occupation primary source of income.

Proposed effective: 1-1-24. **Last Action:** 12-14-22 S Filed

[SB 289](#) [Zaffirini, Judith\(D\)](#) Relating to the procedure for delivery by a chief appraiser of a form for reapplying for the appraisal of land for ad valorem tax purposes as agricultural or open-space land.

Amends Section 23,54(e), Tax Code.

Adds the requirement that Chief Appraiser's notice to owner of land previously allowed special appraisal that a new application must be filed must be sent by certified mail, return receipt requested.

Proposed effective: 9-1-23. **Last Action:** 12-15-22 S Filed

[SB 348](#) [Springer, Drew\(R\)](#) Relating to the prohibition on posting on the Internet information held by an appraisal district regarding certain residential property.

Amends Section 25.027, Tax Code.

Expands exceptions to prohibition of posting appraisal record information on the Internet if that information is a photograph, sketch or floor plan of a residence. Authorizes aerial photographs of more than one separately owned building, street level photograph of only the exterior of a building, a record or overhead sketch showing the outline of buildings, general landscape features, and dimensions between buildings and features.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-23.

Last Action: 1- 4-23 S Filed

[SB 361 Eckhardt, Sarah\(D\)](#) Relating to the eligibility of a person employed by a school district as a teacher to serve on the appraisal review board of an appraisal district.

Amends Section 6.412, Tax Code.

Authorizes a person employed by a school district as a teacher to serve on the appraisal review board, despite general prohibition of against "employee of a taxing unit."

Proposed effective: 9-1-23. **Last Action:** 1- 5-23 S Filed

[SB 433 Middleton, Mayes \(F\)\(R\)](#) Relating to the determination of the market value of solar energy property for ad valorem tax purposes.

Amends Section 23.26, Tax Code.

Removes requirement that chief appraiser using the cost method of appraisal for solar energy property to calculate depreciated value by using a useful life that does not exceed 10 years.

Proposed effective: 1-1-24. **Last Action:** 1-12-23 S Filed

[SB 547 Blanco, Cesar\(D\)](#) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem tax purposes.

Amends Section 23.23, Tax Code.

Changes the current 10 percent limitation on increase on a residence homestead to the lesser of 10 percent or the product of the inflation rate and the appraised value of the property for the preceding tax year. Requires comptroller to determine and publish the inflation rate by March 1 of each tax year. Prescribes formula for determining inflation rate (the percentage change in the consumer price index for the preceding tax year compared to the tax year preceding that tax year, expressed in decimal form, rounded to the nearest thousandth).

See SJR 34.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 1-23-23 S Filed

[SB 639 Miles, Borris\(D\)](#) Relating to the continuation of a limitation on increases in the appraised value of a residence homestead for ad valorem tax purposes if the property is acquired by and qualifies as the homestead of an heir.

Amends Section 23.23, Tax Code.

Extends the limitation on increase on a residence homestead's homestead until January 1 of the first tax year in which none of the following qualify for the residence homestead exemption: the owner of the property when the limitation took effect, the owner's spouse or surviving spouse, or the first heir property owner to acquire the property from either of the two other individuals.

See SJR 38.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 1-26-23 S Filed

[SJR 14 Johnson, Nathan\(D\)](#) Proposing a constitutional amendment requiring the periodic review of state and local tax preferences and providing an expiration date for certain tax preferences.

Proposing a constitutional amendment to Section 1, Article VIII authorizing the legislature to require the periodic review of state and local tax preferences and to define tax preferences.

See SB 103

Last Action: 11-14-22 S Filed

[SJR 18 Kolkhorst, Lois\(R\)](#) Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation.

Companions: [HJR 132](#) Metcalf, Will(R) (Refiled from 87R Session) [SJR 31](#) Kolkhorst, Lois(R) (Refiled from 87R Session) [HJR 51](#) Dean, Jay(R) (Identical) 11-17-22 H Filed [HJR 73](#) Metcalf, Will(R) (Identical) 1- 9-23 H Filed [HJR 95](#) Leach, Jeff(R) (Identical) 1-26-23 H Filed

Proposes amendment to Section 1(i), Article VIII, Texas Constitution, authorizing Legislature to impose a limitation on the increase of a residence homestead's value over the prior year's value to 5 percent rather than 10 percent.

Last Action: 11-14-22 S Filed

[SJR 19 Kolkhorst, Lois\(R\)](#) Proposing a constitutional amendment to authorize the legislature to establish a limit on the maximum appraised value of real property other than a residence homestead for ad valorem tax purposes.

Proposes amendment to Section 1, Article VIII, Texas Constitution, authorizing Legislature to impose limitation on the increase of value of real property to the lesser of the most recent market value as determined by the appraisal district or 120 percent (or a greater percentage) of the appraised value for the preceding year.

See SB 178.

Last Action: 11-14-22 S Filed

[SJR 34](#) [Blanco, Cesar\(D\)](#) Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem tax purposes.

Proposes amendment to Section 1(i), Article VIII, Texas Constitution, and adding subsection (i-1), authorizing Legislature to limit the maximum appraised value of a residence homestead for ad valorem tax purposes in a tax year to the lesser of: (1) the most recent market value of the residence homestead as determined by the appraisal entity; or (2) the lesser of 110 percent or a percentage equal to the sum of 100 and the inflation rate for the preceding tax year as determined by general law.

See SB 547.

Last Action: 1-23-23 S Filed

[SJR 38](#) [Miles, Borris\(D\)](#) Proposing a constitutional amendment to authorize the legislature to provide for the continuation of a limitation on the maximum appraised value of a residence homestead.

Companions: [SJR 26](#) Miles, Borris(D) (Refiled from 87R Session)

Proposes amendment to Section 1(i), Article VIII, Texas Constitution, authorizing Legislature to extend the expiration of the limitation on the increase in the appraised value of a residence homestead until none of the following qualify for the residence homestead exemption: the owner of the property when the limitation took effect, the owner's spouse or surviving spouse, or the first heir property owner to acquire the property from either of the two other individuals.

See SB 639.

Last Action: 1-26-23 S Filed

EXEMPTIONS

[HB 35](#) [Bernal, Diego\(D\)](#) Relating to installment payments of ad valorem taxes imposed on residence homesteads in certain counties.

Amends Section 31.031, Tax Code.

Requires quarterly installment plans for anyone with an exemption under Tax Code Section 11.13 (including a residence homestead) in counties with a population of more than 1.5 million where more than 70 percent of the population lives in a single municipality.

Proposed effective: 1-1-24. **Last Action:** 11-14-22 H Filed

[HB 40](#) [Zwiener, Erin\(D\)](#) Relating to an exemption from ad valorem taxation of the portion of the appraised value of a person's property that is attributable to the installation in or on the property of certain water conservation systems.

Companions: [HB 186](#) Zwiener, Erin(D) (Refiled from 87R Session)

Adds Section 11.325, Tax Code.

Allows an exemption of the value a person's property that is attributable to the installment of a rainwater harvesting or graywater system.

See also HJR 25.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 11-14-22 H Filed

[HB 144 Bernal, Diego\(D\)](#) Relating to an exemption from ad valorem taxation of the total appraised value of the residence homestead of an unpaid caregiver of an individual.

Companions: [HB 122](#) Bernal, Diego(D) (Refiled from 87R Session)[HB 147](#) Bernal, Diego(D) (Identical) 11-14-22 H Filed

Adds Section 11.136, Tax Code. Creates a total exemption for the residence homestead of a caregiver who is providing care to an individual who is on an interest list for long-term services and support under programs such as Medicaid and resides at the caregiver's homestead.

Amends Section 11.42(e), Tax Code. Provides the exemption is received immediately upon qualification and amends 26.1125 to pro-rate the tax.

Amends Section 11.43(c), Tax Code. Provides that exemption, once allowed, need not be claimed in subsequent years.

Amends Section 26.10(c), Tax Code. Pro-rates the exemption if the exemptions terminates during the year.

See also HB 147 (identical); HJR 16.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 11-14-22 H Filed

[HB 147 Bernal, Diego\(D\)](#) Relating to an exemption from ad valorem taxation of the total appraised value of the residence homestead of an unpaid caregiver of an individual.

Companions: [HB 122](#) Bernal, Diego(D) (Refiled from 87R Session)[HB 144](#) Bernal, Diego(D) (Identical) 11-14-22 H Filed

Adds Section 11.136, Tax Code. Creates a total exemption for the residence homestead of a caregiver who is providing care to an individual who is on an interest list for long-term services and support under programs such as Medicaid and resides at the caregiver's homestead.

Amends Section 11.42(e), Tax Code. Provides the exemption is received immediately upon qualification and amends 26.1125 to pro-rate the tax.

Amends Section 11.43(c), Tax Code. Provides that exemption, once allowed, need not be claimed in subsequent years.

See also HB 144 (identical); HJR 16.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 11-14-22 H Filed

[HB 215 Johnson, Jarvis\(D\)](#) Relating to an exemption from ad valorem taxation of the total appraised value of the residence homesteads of certain elderly persons and their surviving spouses.

Amends Section 11.13, Tax Code.

Exempts the total appraised value of the owner's residence homestead if the individual is 80 years of age or old and has received a Section 11.13 residence homestead exemption for the preceding 10 years. Continues exemption for surviving spouse if the deceased spouse died in a year in which they qualified for the exemption, the surviving spouse was 55 years of age or old, and the property was the surviving spouse's residence homestead when the spouse and remains the surviving spouse's homestead.

See also HJR 13.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 11-14-22 H Filed

[HB 398 Shine, Hugh\(R\)](#) Relating to an exemption from ad valorem taxation of property owned by an economic development corporation and used for a public purpose.

Adds 11.11(k), Tax Code.

Exempts property owned by a Type A corporation created under Chapter 504 of the Local Government Code if the property is used for a public purpose.

Proposed effective: 1-1-24. **Last Action:** 11-14-22 H Filed

[HB 402 Schofield, Mike\(R\)](#) Relating to the establishment of a limitation on the total amount of ad valorem taxes that certain taxing units may impose on the residence homesteads of individuals who are disabled or elderly.

Amends Section 11.261, Tax Code.

Imposes a limit on the amount of taxes that can be imposed by any taxing unit other than a school district on the residence homestead of an individual who is disabled or over age 65. Currently this section only applies to a county, municipality or junior college district that voluntarily established a limitation on the total amount of taxes.

Provides a method for calculating the limitation on taxes depending on whether the property was qualified for a local option limitation prior to the passage of this bill. If so, the limitation is set on the 2023 taxes, if not the limitation begins in 2024.

See HJR 21.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.
Last Action: 11-14-22 H Filed

[HB 419 Shine, Hugh\(R\)](#) Relating to an exemption from ad valorem taxation by a taxing unit other than a school district of a portion of the appraised value of a residence homestead based on the average appraised value in the preceding tax year.

Amends Section 11.13, Tax Code.

Creates an exemption on an owner's residence homestead of 5 percent of the average appraised value in the preceding tax year for all residence homesteads in the same county that qualify for the same exemption.

Provides that exemption applies to all taxing units except school districts.

Allows a taxing unit to increase the exemption to a maximum of 25 percent.

See HJR 23.

Proposed effective: 1-1-24 if voters approve a constitutional amendment November 2023.
Last Action: 11-14-22 H Filed

[HB 456 Craddick, Tom\(R\)](#) Relating to an exemption from ad valorem taxation of certain royalty interests owned by a charitable organization.

Amends Section 11.18, Tax Code.

Exempts from taxation royalty interests owned by a charitable organization.

Proposed effective: 1-1-24. **Last Action:** 11-14-22 H Filed

[HB 481 Goldman, Craig\(R\)](#) Relating to the establishment of a limitation on the total amount of ad valorem taxes that certain taxing units may impose on the residence homesteads of individuals who are disabled or elderly.

Companions: [HB 707](#) Geren, Charlie(R) (Identical) 11-15-22 H Filed

Amends Section 11.261, Tax Code.

Establishes a limit on the amount of taxes that can be imposed by any taxing unit other than a school district on the residence homestead of an individual who is disabled or over age 65. Currently this section only applies to a county, municipality or junior college district that voluntarily established a limitation on the total amount of taxes.

Provides a method for calculating the limitation on taxes depending on whether the property was qualified for a local option limitation prior to the passage of this bill. If so, the limitation is set on the 2023 taxes, if not the limitation begins in 2024.

See HB 707 (identical); HJR 30.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.
Last Action: 11-14-22 H Filed

[HB 581](#) [Raymond, Richard\(D\)](#) Relating to an exemption from ad valorem taxation of real property owned by a charitable organization for the purpose of renting the property at below-market rates to low-income and moderate-income households.

Companions: [SB 613](#) Zaffirini, Judith(D) (Refiled from 87R Session)

Amends Section 11.18, Tax Code.

Adds as a charitable purpose an organization providing services as a HUD-approved housing counseling agency and providing rental housing to low-income and moderate-income households at below-market rates. Limits this exemption to property that is used to provide rental housing in a municipality with a population of 200,000 or more that is located in a county on the Texas-Mexico border that has a population of less than 300,000.

Proposed effective: 1-1-24. **Last Action:** 11-14-22 H Filed

[HB 582](#) [Raymond, Richard\(D\)](#) Relating to an exemption from ad valorem taxation by certain taxing units of a portion of the appraised value of the residence homestead of the parent or guardian of a person who is disabled.

Amends Section 11.13, Tax Code.

Allows an exemption of \$10,000 on the residence homestead of a parent or guardian of a person who is disabled and who resides with the parent or guardian.

Allows taxing unit to create an additional exemption of a portion of the appraised value.

See HJR 43.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.
Last Action: 11-14-22 H Filed

[HB 596](#) [Shaheen, Matt\(R\)](#) Relating to a local option exemption from ad valorem taxation by a county of a portion of the value of the residence homestead of a physician who provides health care services.

Companions: [HB 457](#) Shaheen, Matt(R) (Refiled from 87R Session)

Amends Section 11.13, Tax Code.

Allows a county to adopt an exemption of county taxes of up to 50 percent on the residence homestead of a physician who provides health care services for qualifying residents without seeking payment from any other source.

See HJR 45.

Proposed effective: 1-1-24 if voters approve a constitutional amendment November 2023.
Last Action: 11-14-22 H Filed

[HB 610](#) [Raymond, Richard\(D\)](#) Relating to a temporary increase in the amount of the exemption of residence homesteads from ad valorem taxation by a school district.

Amends Section 11.13, Tax Code.

Increase the exemption from taxation by a school district on a residence homestead from \$40,000 to \$360,000, for the 2024 tax year. Returns exemption to \$40,000 for the 2025 tax year.

See HJR 44.

Proposed effective: 1-1-24 if a constitutional amendment is approved November 2023.

Last Action: 11-14-22 H Filed

[HB 623](#) [Harris, Cody\(R\)](#) Relating to an exemption from ad valorem taxation of tangible personal property consisting of animal feed held by the owner of the property for sale at retail.

Adds Section 11.162, Tax Code.

Exempts from ad valorem taxation value of animal feed which is also exempt from sales and use taxes if the property is held by the owner for sale at retail.

See HJR 47.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 11-14-22 H Filed

[HB 707](#) [Geren, Charlie\(R\)](#) Relating to the establishment of a limitation on the total amount of ad valorem taxes that certain taxing units may impose on the residence homesteads of individuals who are disabled or elderly and their surviving spouse

Companions: [HB 481](#) Goldman, Craig(R) (Identical) 11-14-22 H Filed

Amends Section 11.261, Tax Code.

Limits the amount of taxes that can be imposed by any taxing unit other than a school district on the residence homestead of an individual who is disabled or over age 65. Currently this section only applies to a county, municipality or junior college district that voluntarily established a limitation on the total amount of taxes.

Provides a method for calculating the limitation on taxes depending on whether the property was qualified for a local option limitation prior to the passage of this bill. If so, the limitation is set on the 2023 taxes, if not the limitation begins in 2024.

See HJR 49.

Proposed effective: 1-1-24 if voters approve a constitutional amendment November 2023.

Last Action: 11-15-22 H Filed

[HB 741](#) [Goodwin, Vikki\(D\)](#) Relating to an exemption from ad valorem taxation of property owned by a charitable organization and used to provide child-care services.

Amends Section 11.18, Tax Code.

Adds to the list of charitable functions providing child-care services without regard to the beneficiaries' ability to pay, if the provider meets Texas Rising Star Program certification criteria.

Proposed effective: 1-1-24. **Last Action:** 11-16-22 H Filed

[HB 1251 Plesa, Mihaela \(F\)\(D\)](#) Relating to eligibility for the exemption from ad valorem taxation of the residence homestead of the surviving spouse of certain first responders.

Companions: [SB 300](#) Hinojosa, Chuy(D) (Refiled from 87R Session)

[SB 288](#) Hinojosa, Chuy(D) (Identical) 12-15-22 S Filed

Amends Section 11.134, Tax Code.

Defines "first responder" to include a special agent of U.S. Immigration and Customs Enforcement, an officer or border patrol agent of U.S. customs and Border Protection or an immigration enforcement agent or deportation officer of U.S. Department of Homeland Security for purposes of the exemption for the surviving spouse of a first responder killed in the line of duty. Requires that a surviving spouse have been a resident of Texas at the time of the first responder's death.

Proposed effective: 1-1-24. **Last Action:** 1-10-23 H Filed

[HB 1801 Talarico, James\(D\)](#) Relating to an exemption from ad valorem taxation of real property used to operate a child-care facility.

Adds Section 11.136, Tax Code.

Provides for an exemption of real property operated as a "child-care facility," as defined by Section 42.002, Human Resources Code, if the property is exclusively used to provide developmental and education services and is reasonably necessary for the operation of the facility. Provides that use of the property for functions other than developmental and educational services does not result in the loss of the exemption if the other functions are incidental to the use of the property for authorized functions and benefit the children attending the facility or the staff and faculty of the facility. Requires accreditation by a nationally recognized accrediting organization for child-care approved by the Texas Workforce Commission and the Department of Family and Protective Services to qualify for the exemption.

Amends Section 11.43(c), Tax Code, to add Section 11.36 to list of other "evergreen" exemptions.

See HJR 96.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 1-30-23 H Filed

[HB 1934 Rogers, Glenn\(R\)](#) Relating to the exemption from ad valorem taxation of income-producing tangible personal property having a value of less than a certain amount.

Amends Section 11.145, Tax Code.

Changes the \$2,500 exemption amount on taxation of income-producing tangible personal property to \$100,000.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 2- 6-23 H Filed

[HB 2054](#) [Jones, Venton \(F\)\(D\)](#) Relating to the authority of the commissioners court of a county to adopt an exemption from ad valorem taxation by the county of a portion, expressed as a dollar amount, of the appraised value.

Companions: [SB 266](#) West, Royce(D) (Refiled from 87R Session)

Amends Section 11.13, Tax Code.

Allows commissioners court of a county to adopt an additional exemption for an individual's residence homestead, expressed as a dollar amount, not to exceed \$100,000.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 2- 8-23 H Filed

[HJR 13](#) [Johnson, Jarvis\(D\)](#) Proposing a constitutional amendment to exempt from ad valorem taxation the total market value of the residence homesteads of certain elderly persons and their surviving spouses.

Companions: [HJR 88](#) Johnson, Jarvis(D) (Refiled from 87R Session)

Proposes amendment to add Section 1-q to Article VIII, Texas Constitution, to state a person is entitled to an exemption of the total market value of their residence homestead if the person is 80 years of age or older and the person received a homestead exemption for at least the 10 preceding years. Continues the exemption for the surviving spouse if they are 55 years of age or older when the deceased spouse died, the property was the deceased spouse's residence homestead and remains the surviving spouse's homestead.

See HB 215.

Last Action: 11-14-22 H Filed

[HJR 16](#) [Bernal, Diego\(D\)](#) Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation the total assessed value of the residence homestead of an unpaid caregiver.

Companions: [HJR 14](#) Bernal, Diego(D) (Refiled from 87R Session)

Proposes amendment to add Section 1-q to Article VIII, Texas Constitution, to exempt the homestead of a caregiver of an individual who is on the waiting list of a federal program that provides health care and related services and benefits to persons with disabilities.

See HB 144; HB 147.

Last Action: 11-14-22 H Filed

[HJR 19 Bernal, Diego\(D\)](#) Proposing a constitutional amendment authorizing the legislature to limit the total amount of ad valorem taxes that a school district may impose on the residence homestead.

Proposes amendment to Article VIII, Texas Constitution, adding Section 1-b-1, authorizing the Legislature to limit the taxes imposed by a school district on a person's residence homestead, if the property has been the person's residence homestead for 15 years and the total amount of taxes in the 15th year is at least 120 percent greater than in the first year, not including taxes imposed on improvements made during that period. Provides that the taxes imposed after the 15th year may not exceed the amount imposed in the 15th year. Continues the limitation while the property is owned by the surviving spouse. Allows for taxation of certain specified improvements.

See HB 117.

Last Action: 11-14-22 H Filed

[HJR 21 Schofield, Mike\(R\)](#) Proposing a constitutional amendment establishing a limitation on the total amount of ad valorem taxes that certain political subdivisions may impose on the residence homesteads of persons who are disabled or elderly.

Proposes amendment to Section 1-b(h), Article VIII, Texas Constitution, authorizing the Legislature to establish a limit for political subdivision other than a school district on the amount of taxes that can be imposed on the residence homestead of an individual who is disabled or over age 65.

See HB 402.

Last Action: 11-14-22 H Filed

[HJR 23 Shine, Hugh\(R\)](#) Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation by a political subdivision other than a school district.

Proposes amendment to Section 1-b, Article VIII, Texas Constitution, creating an exemption on an owner's residence homestead of 5 percent of the average appraised value in the preceding tax year for all residence homesteads in the same county. Provides that the exemption would apply to all taxing units except school districts. Allows a taxing unit to increase the exemption to a maximum of 25 percent.

See HB 419.

Last Action: 11-14-22 H Filed

[HJR 25 Zwiener, Erin\(D\)](#) Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation the portion of the assessed value of a person's property that is attributable to the installation rainwater collection.

Proposes amendment adding Section 1-s, Article VIII, Texas Constitution, authorizing the Legislature to allow an exemption of the value a person's property that is attributable to the installment of a rainwater harvesting or graywater system.

See HB 40.

Last Action: 11-14-22 H Filed

[HJR 30](#) [Goldman, Craig\(R\)](#) Proposing a constitutional amendment establishing a limitation on the total amount of ad valorem taxes that certain political subdivisions may impose on the residence homesteads of persons who are disabled or elderly.

Companions: [HJR 49](#) Geren, Charlie(R) (Identical) 11-15-22 H Filed

Proposes amendment to Section 1-b(h), Article VIII, Texas Constitution, authorizing Legislature to establish a limit for any political subdivision other than a school district on the amount of taxes that can be imposed on the residence homestead of an individual who is disabled or over age 65.

See HB 481.

Last Action: 11-14-22 H Filed

[HJR 43](#) [Raymond, Richard\(D\)](#) Proposing a constitutional amendment to provide for an exemption from ad valorem taxation by certain political subdivisions of a portion of the market value of the residence homestead of the disabled parent or guardian.

Proposes amendment to Section 1-b, Article VIII, Texas Constitution, authorizing Legislature to establish an exemption for the residence homestead of the parent or guardian of a person who is disabled.

Last Action: 11-14-22 H Filed

[HJR 44](#) [Raymond, Richard\(D\)](#) Proposing a constitutional amendment to appropriate money from the general revenue fund to the foundation school fund and use the money to finance a temporary increase in the amount of the exemption of residence homesteads.

Proposes amendment to Section 1-b, Article VIII, Texas Constitution, exempting \$360,000 of the market value of a residence homestead from taxation by a school district for the 2024 tax year.

See HB 610.

Last Action: 11-14-22 H Filed

[HJR 45](#) [Shaheen, Matt\(R\)](#) Proposing a constitutional amendment authorizing a local option exemption from ad valorem taxation by a county of a portion of the value of the residence homestead of a physician who provides health care services.

Companions: [HJR 25](#) Shaheen, Matt(R) (Refiled from 87R Session)

Proposes amendment to Section 1-b, Article VIII, authorizing a county to adopt an exemption of county taxes of up to 50 percent on the residence homestead of a physician who provides health care services for residents who are indigent or receive Medicaid, without seeking payment from any other source.

Last Action: 11-14-22 H Filed

[HJR 47](#) [Harris, Cody\(R\)](#) Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation tangible personal property consisting of animal feed held by the owner of the property for sale at retail.

Proposes amendment to Article VIII, Texas Constitution, to exempt from ad valorem taxation value of animal feed which is held by the owner for sale at retail.

Last Action: 11-14-22 H Filed

[HJR 96](#) [Talarico, James\(D\)](#) Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation real property used to operate a child-care facility.

Proposes amendment to Section 1-b, Article VIII, Texas Constitution, authorizing Legislature to exempt from ad valorem taxation all or part of real property used to operate a child-care facility, Authorizes Legislature to define "child-care facility" for purposes of this section and to impose eligibility requirements for an exemption authorized by this section.

See HB 1801.

Last Action: 1-30-23 H Filed

[HJR 101](#) [Rogers, Glenn\(R\)](#) Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation income-producing tangible personal property having a value of less than a certain amount.

Amends Section 1(g), Article VIII, Texas Constitution, authorizing Legislature to exempt from taxation income-producing tangible personal property having a value of less than \$100,000.

Last Action: 2- 6-23 H Filed

[HJR 108](#) [Jones, Venton \(F\)\(D\)](#) Proposing a constitutional amendment authorizing the commissioners court of a county to adopt an exemption from ad valorem taxation by the county of a portion, expressed as a dollar amount, of the appraised value of an individual's residence homestead.

Companions: [SJR 18](#) West, Royce(D) (Refiled from 87R Session)

Last Action: 2- 8-23 H Filed

[SB 196](#) [Eckhardt, Sarah\(D\)](#) Relating to the authority of the governing body of a taxing unit to adopt an exemption from ad valorem taxation of a portion, expressed as a dollar amount, of the appraised value of an individual's residence homestead.

Amends Section 11.13, Tax Code.

Allows a taxing unit to adopt an exemption on a person's residence homestead of a dollar amount which may not be less than \$5,000.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 11-14-22 S Filed

[SB 288 Hinojosa, Chuy\(D\)](#) Relating to eligibility for the exemption from ad valorem taxation of the residence homestead of the surviving spouse of certain first responders.

Companions: [SB 300](#) Hinojosa, Chuy(D) (Refiled from 87R Session) [HB 1251](#) Plesa, Mihaela (F)(D) (Identical) 1-10-23 H Filed

Amends Section 11.134, Tax Code.

Defines "first responder" to include a special agent of U.S. Immigration and Customs Enforcement, an officer or border patrol agent of U.S. customs and Border Protection or an immigration enforcement agent or deportation officer of U.S. Department of Homeland Security. Requires that a surviving spouse have been a resident of Texas at the time of the first responder's death.

Proposed effective: 1-1-24. **Last Action:** 12-15-22 S Filed

[SB 480 Kolkhorst, Lois\(R\)](#) Relating to the eligibility for an exemption from ad valorem taxation of property owned by a charitable organization that provides rental housing.

Amends Section 11.18, Tax Code.

Provides that the exemption under Section 11.18(d)(2) (providing support for orphans, the impoverished, et al.) does not apply to rental housing constructed, rehabilitated, or purchased wholly or partly with money awarded through a program administered by the General Land Office.

Proposed effective: 1-1-24. **Last Action:** 1-17-23 S Filed

[SB 546 Blanco, Cesar\(D\)](#) Relating to the authority of the governing body of a taxing unit other than a school district to adopt an exemption from ad valorem taxation of a portion, expressed as a dollar amount.

Amends Section 11.13, Tax Code.

Provides, as an alternative to the local option exemption of up to 20 percent of the appraised value of a residence homestead in Section 11.13(n), for a taxing unit other than a school district to elect an exemption of \$14,000 for a residence homestead (Section 11.13(s)). Allows for a larger amount, not to exceed 20 percent of the average market value of residence homesteads in the taxing unit, if the average market value of residence homesteads in the taxing unit exceed \$70,000, as calculated on the appraisal records.

Prohibits governing body of any taxing unit that adopted the 11.13(n) exemption for the 2022 tax year may not reduce or repeal it unless it adopts the exemption under Section 11.3(s) in an amount greater than \$14,000.

Provides that the average market values referenced in Section 11.13(s) apply only for the 2024 tax year; requires comptroller to adjust amounts to reflect inflation in subsequent years.

Amends Section 25.25(a), Tax Code, to reference 11.13(n) and (s).

See SJR 38.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 1-23-23 S Filed

[SB 719 Paxton, Angela\(R\)](#) Relating to an exemption from ad valorem taxation of property owned by a charitable organization that provides services related to the placement of a child in a foster or adoptive home.

Companions: [SB 734](#) Paxton, Angela(R) (Refiled from 87R Session)

Amends Section 11.18, Tax Code.

Allows an exemption for property owned by a charitable organization that provides services related to planning for the placement of or placing children in foster or adoptive homes or providing support or relief to women who are or may be pregnant and who are considering placing their unborn children for adoption.

Amends various sections of the tax Code changing references to "handicapped" to "persons with disabilities."

Proposed effective: 1-1-24. **Last Action:** 2- 6-23 S Filed

[SJR 20 Eckhardt, Sarah\(D\)](#) Proposing a constitutional amendment authorizing the governing body of a political subdivision to adopt an exemption from ad valorem taxation of a portion, expressed as a dollar amount, of the market value.

Proposes an amendment to Section 1, Article VIII, Texas Constitution, authorizing a taxing unit to adopt an exemption on a person's residence homestead of a certain dollar amount, not less than \$5,000.

See SB 196.

Last Action: 11-14-22 S Filed

[SJR 31 Blanco, Cesar\(D\)](#) Proposing a constitutional amendment authorizing the governing body of a political subdivision other than a school district to adopt an exemption from ad valorem taxation.

Proposes amendment to Section 1-b, Article VIII, Texas Constitution, authorizing Legislature to allow the governing body of a political subdivision other than a school district to adopt an exemption for a portion of the value of a residence homestead in the amount of \$14,000, except that if the average market value of the residence homestead in the political subdivision exceeds \$70,000, the governing body may authorize an exemption in a larger dollar amount not to exceed an amount equal to 20 percent of the average market value of residence homesteads in the political subdivision in the tax year in which the exemption is adopted. Requires Legislature to adopt method for calculating average market value. Allows Legislature to prohibit a political subdivision from reducing or repealing the exemption.

See SB 546.

Last Action: 1-23-23 S Filed

SCHOOL FUNDING

[HB 29](#) [Murr, Andrew\(R\)](#) Relating to the elimination of school district maintenance and operations ad valorem taxes and the creation of a joint interim committee on the elimination of those taxes.

Companions: [HB 59](#) Murr, Andrew(R) (Refiled from 87R Session)

Adds Section 26.035, Tax Code.

Eliminates a school district's maintenance and operations tax with the state funding mechanism to replace those funds with an increase in application or tax rate on consumption taxes as determined by a joint interim committee sometime before January 1, 2025. Proposals made by the committee must provide for a .17/100 enrichment rate.

Proposed Effective: Immediately on two-thirds vote of each house, otherwise 9-1-23.

Last Action: 11-14-22 H Filed

[HB 31](#) [Hinojosa, Gina\(D\)](#) Relating to the use of average enrollment for purposes of the public school finance system.

Companions: [HB 1376](#) Lozano, Jose(R) (Identical) 1-17-23 H Filed [SB 263](#) Johnson, Nathan(D) (Identical) 12- 2-22 S Filed

Amends Section 48.005, Education Code.

Changes basis of school funding from "daily attendance" to "average enrollment", where average enrollment for each district is determined by formulas provided by the Commissioner of Education.

Amends all provisions in the Education Code dealing with daily attendance to average enrollment.

Proposed effective: 1-1-23. **Last Action:** 11-14-22 H Filed

[HB 38](#) [Murr, Andrew\(R\)](#) Relating to the elimination of certain property taxes for school district maintenance and operations and the provision of public education funding by increasing the rates of certain state taxes.

Amends various sections of Education Code and Tax Code.

Eliminates the M&O part of a tax rate starting in 2024. Allows schools a debt rate and an enrichment rate, said enrichment rate is at least .05/100 or whatever has been or will be approved by the voters up to .17/100.

Increases state sales tax rate to 12 percent with all amounts collected over 6.25 percent to be placed in the FSP. Provides that excess collections on the cigarette tax also go to the FSP.

Proposed effective: 10-1-24 or 1-1-25. **Last Action:** 11-14-22 H Filed

[HB 43](#) [Spiller, David\(R\)](#) Relating to the repeal of or limitations on certain state and local taxes, including school district maintenance and operations ad valorem taxes, the enactment of state and local value added taxes, and related school finance.

Companions: [HB 268](#) Toth, Steve(R) (Identical) 11-14-22 H Filed [HB 577](#) Leo-Wilson, Terri (F)(R) (Identical) 11-14-22 H Filed

Repeals and prohibits school maintenance and operations taxes and authorizes an enrichment value added tax up to .05/100, as authorized by the voters, which can only be spent on school enrichment and not on any expense covered by the FSP.

Provides that all local sales and use taxes are replaced by a local value added tax to be administered, collected, and enforced by the comptroller at a maximum rate of .02/100.

Sets the state value added tax at 6.72 %.

Proposed effective: 1-1-28. **Last Action:** 11-14-22 H Filed

[HB 135](#) [Bernal, Diego\(D\)](#) Relating to the use of average enrollment for purposes of the public school finance system.

Amends Section, 48.005, Education Code.

Changes basis of school funding from "daily attendance" to "average enrollment", where average enrollment for each district is determined by formulas provided by the Commissioner of Education.

Amends all provisions in the Education Code dealing with daily attendance to average enrollment.

Proposed effective: 9-1-23. **Last Action:** 11-14-22 H Filed

[HB 174](#) [Oliverson, Tom\(R\)](#) Relating to the allocation and deposit of certain surplus state revenue to the property tax relief fund for use in reducing school district maintenance and operations ad valorem taxes.

Companions: [HB 958](#) Oliverson, Tom(R) (Refiled from 87R Session)

Amends Section 403.109, Government Code.

Requires the Comptroller each biennium to move 90 percent of any excess revenue over 104 percent of the prior biennium to the property tax relief fund for use in rate compression.

Proposed effective: 9-1-23. **Last Action:** 11-14-22 H Filed

[HB 268](#) [Toth, Steve\(R\)](#) Relating to the repeal of or limitations on certain state and local taxes, including school district maintenance and operations ad valorem taxes, the enactment of state and local value added taxes, and related school finance reform.

Companions: [HB 43](#) Spiller, David(R) (Identical) 11-14-22 H Filed [HB 577](#) Leo-Wilson, Terri (F)(R) (Identical) 11-14-22 H Filed

Repeals and prohibits school maintenance and operations taxes and authorizes an enrichment value added tax up to .05/100, as authorized by the voters, which can only be spent on school enrichment and not on any expense covered by the FSP.

Replaces all local sales and use taxes with a local value added tax to be administered, collected, and enforced by the comptroller at a maximum rate of .02/100.

Sets the state value added tax rate at 6.72 %.

Proposed effective: 1-1-28. **Last Action:** 11-14-22 H Filed

[HB 577](#) [Leo-Wilson, Terri \(F\)\(R\)](#) Relating to the repeal of or limitations on certain state and local taxes, including school district maintenance and operations ad valorem taxes, the enactment of state and local value added taxes, and related school finance.

Companions: [HB 43](#) Spiller, David(R) (Identical) 11-14-22 H Filed [HB 268](#) Toth, Steve(R) (Identical) 11-14-22 H Filed

Repeals and prohibits school maintenance and operations taxes and authorizes an enrichment value added tax up to .05/100, as authorized by the voters, which can only be spent on school enrichment and not on any expense covered by the FSP. Replaces all local sales and use taxes with a local value added tax to be administered, collected, and enforced by the comptroller at a maximum rate of .02/100. Sets the state value added tax rate at 6.72 %.

Proposed effective: 1-1-28. **Last Action:** 11-14-22 H Filed

[HB 612](#) [Shaheen, Matt\(R\)](#) Relating to reducing school district maintenance and operations ad valorem taxes through the use of certain surplus state revenue.

Companions: [HB 2074](#) Shaheen, Matt(R) (Refiled from 87R Session) [HB 629](#) Troxclair, Ellen (F)(R) (Identical) 11-14-22 H Filed [HB 1030](#) Schaefer, Matt(R) (Identical) 12-19-22 H Filed

Amends Section 48.255, Education Code.

Requires that the compression rate be set at the lowest percentage allowed by money in the Property Tax Relief Fund and any other monies allocated by the Legislature for that purpose.

Provides that if a school's compression reaches zero, it cannot impose a tier 1 M&O for that year or any subsequent year.

Provides that any school for which the Tier 1 M&O is zero shall receive full school funding under Chapter 46 as if there was no local share.

Amends Section 403.109, Government Code. Requires the Comptroller each biennium to move 90 percent of any excess revenue over 104 percent of the prior biennium to the property tax relief fund for use in rate compression.

Proposed effective: 9-1-23. **Last Action:** 11-14-22 H Filed

[HB 620](#) [Shaheen, Matt\(R\)](#) Relating to repeal of provisions requiring a school district to reduce its local revenue level in excess of entitlement.

Repeals Education Code Chapter 49 dealing with property wealthy districts and all provisions in the Education Code and Tax Code that refer to Chapter 49.

Proposed effective: 9/1/23. **Last Action:** 11-14-22 H Filed

[HB 629](#) [Troclair, Ellen \(F\)\(R\)](#) Relating to reducing school district maintenance and operations ad valorem taxes through the use of certain surplus state revenue.

Companions: [HB 612](#) Shaheen, Matt(R) (Identical) 11-14-22 H Filed [HB 1030](#) Schaefer, Matt(R) (Identical) 12-19-22 H Filed

Amends Section 48.255, Education Code.

Requires that the compression rate be set at the lowest percentage allowed by money in the Property Tax Relief Fund and any other monies allocated by the Legislature for that purpose.

Provides that if a schools compression reaches zero, it cannot impose a tier 1 M & O for that year or any subsequent year.

Provides that any school for which the tier 1 M & O is zero shall receive full school funding under Chapter 46 as if there was no local share.

Amends Section 403.109, Government Code. Requires the Comptroller each biennium to move 90 percent of any excess revenue over 104 percent of the prior biennium to the property tax relief fund for use in rate compression.

Proposed effective: 9-1-23. **Last Action:** 11-14-22 H Filed

[HB 985](#) [Cain, Briscoe\(R\)](#) Relating to reducing school district maintenance and operations ad valorem taxes through the use of certain surplus state revenue.

Amends Section 48.255, Education Code. Mandates maximum compression based on money deposited or appropriated to the property tax relief fund. Once a school is compressed to zero, it may no longer assess a tier one M&O rate.

Amends Section 403.109, Government Code.

Requires the Comptroller each biennium to move 90 percent of any excess revenue over the prior biennium to the property tax relief fund for use in rate compression.

Proposed effective: 9-1-23. **Last Action:** 12-13-22 H Filed

[HB 1030](#) [Schaefer, Matt\(R\)](#) Relating to reducing school district maintenance and operations ad valorem taxes through the use of certain surplus state revenue.

Companions: [HB 2074](#) Shaheen, Matt(R) (Refiled from 87R Session)[HB 612](#) Shaheen, Matt(R) (Identical) 11-14-22 H Filed[HB 629](#) Troxclair, Ellen (F)(R) (Identical) 11-14-22 H Filed

Amends Section 48.255, Education Code.

Requires that the compression rate be set at the lowest percentage allowed by money in the Property Tax Relief Fund and any other monies allocated by the Legislature for that purpose.

Provides that if a school's compression reaches zero, it cannot impose a tier 1 M&O for that year or any subsequent year.

Provides that any school for which the Tier 1 M&O is zero shall receive full school funding under Chapter 46 as if there was no local share.

Amends Section 403.109, Government Code. Requires the Comptroller each biennium to move 90 percent of any excess revenue over 104 percent of the prior biennium to the property tax relief fund for use in rate compression.

Proposed effective: 9-1-23. **Last Action:** 12-19-22 H Filed

[HB 1206](#) [Guillen, Ryan\(R\)](#) Relating to a determination of a school district's assets to liabilities ratio under the public school financial accountability rating system.

Amends 39.082(c), Education Code.

Prohibits use of any amount expended by a district to comply with Chapter 49 in the determination of the ratio of assets to liabilities if the district is required by 48.257 to reduce its local revenue level.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-23.
Last Action: 1- 9-23 H Filed

[HB 1304](#) [Geren, Charlie\(R\)](#) Relating to the basic allotment and guaranteed yield under the public school finance system.

Amends Section 48.2511, Education Code. Requires the Legislature to appropriate and set basic allotment and the guaranteed funds per weighted student per cent of tax effort to comply with at least the minimum Constitutional minimum requirement to operate the system of public free schools.

Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.
Last Action: 1-12-23 H Filed

[HB 1325](#) [Isaac, Carrie \(F\)\(R\)](#) Relating to the allocation and deposit of certain surplus state revenue to the property tax relief fund for use in reducing school district maintenance and operations ad valorem taxes.

Amends Section 403.109, Government Code.

Mandates that the Comptroller allocate for deposit surplus state revenue to be appropriated to the Texas Education Agency to provide property tax relief through reduction of school district maintenance and operations ad valorem taxes.

Proposed effective: 9-1-25. **Last Action:** 1-12-23 H Filed

[HB 1628](#) [Allen, Alma\(D\)](#) Relating to state funding for school districts to which an academically unacceptable school district is annexed.

Companions: [HB 1682](#) Thompson, Senfronia(D) (Identical) 1-26-23 H Filed

Amends Section 13.054, Education Code.

Mandates retroactive funding to enlarged districts where annexation of academically unacceptable districts was done on or after June 2013.

Proposed effective: 9-1-23. **Last Action:** 1-25-23 H Filed

[HB 1682](#) [Thompson, Senfronia\(D\)](#) Relating to state funding for school districts to which an academically unacceptable school district is annexed.

Companions: [HB 1628](#) Allen, Alma(D) (Identical) 1-25-23 H Filed

Amends Section 13.054, Education Code.

Mandates retroactive funding to enlarged districts where annexation of academically unacceptable districts was done on or after June 2013.

Proposed effective: 9-1-23. **Last Action:** 1-26-23 H Filed

[HB 1749](#) [Meyer, Morgan\(R\)](#) Relating to a limitation on the amount of school property tax revenue that is subject to recapture under the public school finance system.

Companions: [HB 1883](#) Meyer, Morgan(R) (Refiled from 87R Session)

Amends Section 49.1531, Education Code.

Requires a contributing property wealthy district to retain M&O revenue sufficient to pay the 3 prior-year average M&O cost per student as adjusted for inflation by the commissioner.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-23.

Last Action: 1-26-23 H Filed

[HJR 36](#) [Burns, DeWayne\(R\)](#) Proposing a constitutional amendment prohibiting certain school district maintenance and operations ad valorem taxes on the fulfillment of certain conditions.

Proposes amendment to add Sections 3(f), (g), and (h) to Article VII, Texas Constitution, to prohibit the imposition of a tier one maintenance and operations ad valorem tax or successor tax in any tax year if the maximum tier one maintenance and operations tax or successor tax was zero in the preceding tax year or the imposition of a maintenance and operations tax for any tax year after a general law abolishing the school district maintenance operation tax takes effect unless the comptroller determines such a prohibition

would result in a decrease in funding for school districts for that tax year or any subsequent tax year.

Last Action: 11-14-22 H Filed

[HJR 76 Geren, Charlie\(R\)](#) Proposing a constitutional amendment requiring the state to pay at least 50 percent of the cost of maintaining and operating the public school system.

Proposes amendments to Section 1, Article VII and Section 49a, Article III of the Texas Constitution, requiring the state to fund at least 50% of the cost of maintaining and operating the public school system. In calculating the amount, a school district's property tax revenue, including any revenue required to be transferred to the state to reduce the school district's local revenue level in excess of entitlement, may not be considered. Also prohibits the comptroller from certifying legislation containing an appropriation for public education unless the requirement is met.

Last Action: 1-12-23 H Filed

[SB 176 Middleton, Mayes \(F\)\(R\)](#) Relating to the establishment of the Texas Parental Empowerment Program and an insurance premium tax credit for contributions made for purposes of that program.

Adds Subchapter J, Chapter 29, Education Code.

Creates the Texas Parental Empowerment Program Fund to provide tax credits, or vouchers, which allow parents to use State funds to pay tuition and other qualified education related expenses toward eligible private schools. The Comptroller must transfer an amount equal to the state average M&O expenditure per student based on average attendance for the previous state fiscal year from the fund, with the state funds replacing local property taxes for active participants.

Also adds Section 30.023, Civil Practice and Remedies Code to allow an award of attorney's fees to a prevailing party in actions brought against the state, a political subdivision or governmental entity challenging the enforcement of the parental empowerment program.

Proposed Effective: 1-1-24. **Last Action:** 11-14-22 S Filed

TRUTH IN TAXATION

[HB 962](#) [Jetton, Jacey\(R\)](#) Relating to the inclusion of certain information about classroom and student expenditures in the notice of the budget and proposed tax rate meeting of the board of trustees of a school district.

Amends Section 44.004(c), Education Code.

Requires a school district's Notice of Public Meeting to Discuss Budget and Proposed Tax Rate to include additional information comparing budgeted classroom and student expenditures for the fiscal year to the district's total budgeted expenditures for the fiscal year.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-23.

Last Action: 12- 9-22 H Filed

[SB 628](#) [Menendez, Jose\(D\)](#) Relating to the information that must be included in a school district bond election proposition.

Repeals Section 45.003(b-1), Education Code. Removes "THIS IS A PROPERTY TAX INCREASE" from required ballot language for school district bond elections.

Proposed effective: 9-1-23. **Last Action:** 1-26-23 S Filed

COUNTY ADMINISTRATION

[HB 602](#) [Shaheen, Matt\(R\)](#) Relating to requiring political subdivisions of this state to participate in the federal electronic verification of employment authorization program, or E-verify.

Amends Chapter 180 and adds Section 180.010, Local Government Code.

Requires all political subdivisions of state government to register and participate in the E-verify program to verify information for all new employees. Any employee of the political subdivision responsible for verifying the information is subject to immediate termination for noncompliance.

Proposed effective: 9-1-23. **Last Action:** 11-14-22 H Filed

[HB 784](#) [Ordaz Perez, Claudia \(F\)\(D\)](#) Relating to the delegation of certain authority of a county judge or commissioners court in certain counties.

Companions: [HB 2272](#) Ordaz Perez, Claudia (F)(D) (Refiled from 87R Session) [SB 1069](#) Blanco, Cesar (F)(D) (Refiled from 87R Session)

Amends Section 81.029, Local Government Code.

Allows County Judges to file an order with the commissioner's court delegating the ability to sign orders or other official documents associated with the county judge's office to non-elected officials (chief administrators, officers, or employees).

Adds authority for the commissioners court to file an order within the court for delegation of managerial authority to a county chief administrator.

Current section only applies to counties that have a population of more than 800,000 and is located on the international border (El Paso County).

See SB 1069.

Proposed effective: 9-1-23. **Last Action:** 11-22-22 H Filed

[HB 1033](#) [Tepper, Carl \(F\)\(R\)](#) Relating to prohibiting the use of political tests by governmental entities and certain government contracts.

Adds Chapters 602 and 2275, Government Code.

Prohibits all governmental entities (includes state, counties, municipalities, school districts and subdivisions) from requiring any person to, or enter into a contract with any company or organization that requires an employee or student of the government entity to, receive training, commit to, or make a statement of personal belief supporting any specific partisan, political or set of ideological beliefs including an ideology that promotes differential treatment of any individual or group based on race or ethnicity.

The amendment specifically includes in the prohibition diversity initiatives or theories that assert systems or institutions are racist, oppressive, or otherwise unjust for upholding the equal protection under the Constitution.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-23.
Last Action: 12-19-22 H Filed

[HB 1132](#) [Spiller, David\(R\)](#) Relating to the amount of an expenditure made by certain political subdivisions for which competitive bidding is required.

Amends Sections 262.003(a) and 252.021(a), Local Government Code, and Section 44.031(a), Education Code .

Requires counties, cities, and school districts to comply with the respective Code competitive bidding requirements for purchases under a contract exceeding \$100,000 (Code currently requires \$50,000).

Proposed effective: 9-1-23. **Last Action:** 12-29-22 H Filed

[HB 1154](#) [Vasut, Cody\(R\)](#) Relating to commissioners court quorum requirements and voting requirements applicable to the levying of a county tax.

Amends Section 81.006(a) and (c), Local Government Code.

Requires four (4) members of the commissioner's court to vote in favor of a county tax levy (Code currently requires three (3) members with at least four (4) members present at a regularly scheduled meeting of the court).

Proposed effective: 9-1-23. **Last Action:** 1- 3-23 H Filed

[HB 1382](#) [Hernandez, Ana\(D\)](#) Relating to the public sale of real property taken in execution of a judgment.

Amends Sections 34.041, Civil Practice and Remedies Code.

Authorizes, by commissioner court official action, the use of online auctions for the public sale of real property. This amendment is consistent with the Tax Code Section 34.01(a-1) previously passed by the Legislature.

Proposed effective: 9-1-23. **Last Action:** 1-17-23 H Filed

[HB 1689](#) [Murr, Andrew\(R\)](#) Relating to the use of county hotel occupancy tax revenue for an electronic tax administration system and the reimbursement of tax collection expenses.

Adds Section 352.016 and amends Section 352.005, Tax Code.

Allows a county and its tax collector to withhold not more than one (1) percent of the amount of the hotel occupancy tax collected as reimbursement for the creation, maintenance, operation, and administration of an electronic hotel occupancy tax administration system. The county may spend not more than the lesser of one (1) percent or \$75,000 of the hotel occupancy tax derived and cannot use the revenue to conduct an audit. The amendment allows a county to contract with a third party to assist in the creation and maintenance of the electronic tax administration system.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-23.

Last Action: 1-26-23 H Filed

[SB 175](#) [Middleton, Mayes \(F\)\(R\)](#) Relating to the use by a political subdivision of public funds for lobbying activities.

Adds Section 556.0056, Government Code.

Restricts political subdivisions from spending public funds to hire individual or nonprofit state organization lobbyists.

Allows taxpayers of the political subdivision to seek injunctive relief to prevent further activity or payment of public funds to lobbyists along with recovery of reasonable attorney's fees to bring the action.

Prohibits county judges and commissioners from spending public funds or join a nonprofit lobbying organization.

Proposed effective: 9-1-23. **Last Action:** 11-14-22 S Filed

[SB 215](#) [Eckhardt, Sarah\(D\)](#) Relating to the prohibition on lobbying by certain elected officers.

Amends Section 141.001, Election Code, and adds Sections 601.010(e) and (f), Government Code.

Provides that a person is ineligible to be a candidate for elective office if registered as a lobbyist under Chapter 305, Government Code.

Excepts officers of political subdivisions with populations of 150,000 or less, and presiding officer of a political subdivision with 150,000 or less, if the officeholder does not receive a salary. Provides that the presiding officer or officer can refuse to accept a salary offered for the office to comply with the section.

Proposed effective: 1-14-25. **Last Action:** 11-14-22 S Filed

OPEN MEETINGS/OPEN RECORDS

[HB 96](#) [Gonzalez, Mary\(D\)](#) Relating to the confidentiality of certain home address information in ad valorem tax appraisal records.

Companions: [SB 617](#) Blanco, Cesar(D) (Identical)
1-26-23 S Filed

Amends Section 25.025(a), Tax Code.

Adds customs and border protection officers and patrol agents to the list of property owners who may make their home address confidential in public appraisal records.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-23.

Last Action: 11-14-22 H Filed

[HB 537](#) [Wu, Gene\(D\)](#) Relating to public access to the audit records of certain governmental entities.

Adds Chapter 561 to Title 5, Government Code.

Requires a governmental entity to make records relating to any audit of the entity available to the public on request.

Requires entity, within 30 days after an audit is completed, to post the final audit report on its website or, if the entity does not have a website, on a publicly accessible website.

Provides penalty for noncompliance, including for expenses and attorney's fees.

Proposed effective: 9-1-23. **Last Action:** 11-14-22 H Filed

[HB 613](#) [Vasut, Cody\(R\)](#) Relating to charges imposed by a governmental body for providing copies of public information under the public information law.

Companions: [HB 2789](#) Vasut, Cody (F)(R) (Refiled from 87R Session)

Adds Section 552.261(f), Government Code.

Prohibits a charge for providing a copy of political reports which are required to be filed by candidates and officeholders under Subchapters C and D, Chapter 254, Election Code, unless the reports during the preceding three years are publicly available on the entity's website.

Prohibits a charge for these records if the entity fails to comply with Chapter 552 when requesting an attorney general opinion or if the attorney general determines the records must be disclosed.

Proposed effective: 9-1-23. **Last Action:** 11-14-22 H Filed

[HB 622](#) [Shaheen, Matt\(R\)](#) Relating to the publication of required notice by a political subdivision by alternative media.

Companions: [HB 1030](#) Shaheen, Matt(R) (Refiled from 87R Session)

Adds Subchapter C-1 to Chapter 2051, Government Code.

Allows seven alternative publication methods, including social media, for providing notice when publication by newspaper is required in other law.

Requires political subdivision to first hold a public meeting and demonstrate that the circulation of the alternative media will be greater than the circulation of the newspaper with the greatest circulation in the political subdivision.

Requires that notice also be published on the political subdivision's website and provided to the comptroller.

Proposed effective: 9-1-23. **Last Action:** 11-14-22 H Filed

[HB 796](#) [Button, Angie Chen\(R\)](#) Relating to the creation and maintenance by an appraisal district of a publicly available Internet database of information regarding protest hearings conducted by the appraisal review board established for the district.

Companions: [HB 3890](#) Button, Angie Chen(R) (Refiled from 87R Session)

Adds Section 41.13, Tax Code.

Requires a chief appraiser to create and maintain a publicly available and searchable Internet database with information on protest hearings conducted by the appraisal review board (ARB), including attendees, date and time of the hearing, the subject property and its value, and the ARB's determination.

Proposed effective: 9-1-23. **Last Action:** 11-28-22 H Filed

[HB 1765](#) [Burns, DeWayne\(R\)](#) Relating to the redaction of certain information from a document posted on the Internet by a county clerk or district clerk on request of a person to whom the information relates.

Amends Section 552.117(b) and adds Section 552.117(b-1), Government Code.

Requires county clerk or district clerk to redact confidential addresses, telephone numbers, social security numbers, and personal family information of eligible individuals under Section 552.117(a) from a document that is posted by the clerk on an Internet website, if the information relates to the individual requesting the redaction.

Proposed effective: Immediately on two-thirds vote of each house, otherwise, 9-1-23.

Last Action: 1-27-23 H Filed

[HB 1911 Burrows, Dustin\(R\)](#) Relating to the confidentiality of home address information in ad valorem tax appraisal records of a current or former employee or contract staff member of a university health care provider at certain correctional facilities.

Amends Section 25.025(a), Tax Code.

Adds current or former employees or contract staff members of a university health care provider at a corrections facility operated by the TDCJ or TJJD to list of eligible individuals whose home address can be made confidential in ad valorem tax appraisal records.

Proposed effective: Immediately on two-thirds vote of each house, otherwise, 9-1-23.

Last Action: 2- 3-23 H Filed

[SB 42 Zaffirini, Judith\(D\)](#) Relating to remote and other meetings held under the open meetings law.

Adds Section 551.008, Government Code. Establishes requirements for a governmental body to hold a public meeting when a majority of the members are appearing by a method other than in person.

Amends Section 551.023(a) and (b), Government Code. Allows a person in attendance at an open meeting to livestream the meeting.

Amends Section 551.041, Government Code. Requires notice of a public meeting to include an agenda of specific subjects to be considered (including subjects to be discussed in a closed meeting).

Amends Section 551.128(b) and (c), Government Code. Requires a governmental body to broadcast an open meeting over the Internet or by telephone/video conference call when the physical location of the meeting is inaccessible to the public or is not large enough to accommodate all persons seeking to attend the meeting. Requires the broadcast be free and open to the public.

Adds Section 551.1284, Government Code. Requires a live broadcast of an open meeting for agencies within the executive or legislative branch of state government who (1) receive general revenue for any fiscal year (beginning 9-1-23) greater than \$10 million; and (2) have 100 or more full-time employees for that same fiscal year. Requires competitive bidding be used to select an individual or entity for use in complying with this section.

Proposed effective: 9-1-23. **Last Action:** 11-14-22 S Filed

[SB 43](#) [Zaffirini, Judith\(D\)](#) Relating to business days for purposes of the public information law.

Adds Section 552.0031, Government Code.

Defines business days and non-business days for a governmental entity.

Provides that business days do not include Saturdays or Sundays, national holidays, or state holidays. Provides that optional holidays are not a business day if the public information officer for that entity observes the optional holiday.

Allows governmental entities to establish holidays, but no more than 10 non-business days can be designated a year.

Proposed effective: 9-1-23. **Last Action:** 11-14-22 S Filed

[SB 44](#) [Zaffirini, Judith\(D\)](#) Relating to a governmental body's response to a request for public information.

Companions: [HB 3015](#) Hernandez, Ana(D) (Refiled from 87R Session) [SB 927](#) Zaffirini, Judith(D) (Refiled from 87R Session)

Adds subsections (f) and (g) to Section 552.221, Government Code. Requires a governmental body that determines it has no responsive information to inform the requestor not later than the 10th business day after the request is received.

Amends Section 552.301(b), Government Code. Requires a governmental body that is withholding information that is subject to a previous determination to inform the requestor and identify the specific previous determination not later than the 10th business day after the request is received.

Adds Section 552.238, Government Code. Allows requestor to file complaint with Attorney General if governmental body does not respond as required by Section 552.221.

Authorizes Attorney General to impose open records training requirements if governmental body failed to comply with Section 552.221.

Establishes procedures for governmental body to respond to underlying request, including requesting determination from Attorney General.

Proposed effective: 9-1-23. **Last Action:** 11-14-22 S Filed

[SB 45](#) [Zaffirini, Judith\(D\)](#) Relating to maintenance and production of electronic public information under the public information law.

Amends Section 552.002(a-2), Government Code. Includes in definition of "public information" a data dictionary or other indicia of the type or category of information held in the applicable field of a database, other than metadata that directly implicates database security.

Adds Section 552.2285, Government Code. Defines "electronic public information" as public information that is produced and maintained in an electronic spreadsheet or database that is

searchable or sortable. Includes public information for which a third party is the custodian for the governmental body.

Requires governmental body to provide an electronic copy of the requested electronic public information in a searchable or sortable format unless a paper copy is requested. Prohibits refusal to provide a copy of electronic public information on the grounds that it will require inputting range, search, filter, report parameters, or similar commands, so long as these commands are used by the governmental body in the ordinary course of business when accessing or managing the information.

Repeals Section 552.231, Government Code (relating to responses to public information requests that require programming or manipulation of data) and amends Section 118.011(e), Local Government Code, to remove reference to Section 552.231.

Proposed effective: 9-1-23. **Last Action:** 11-14-22 S Filed

[SB 617](#) [Blanco, Cesar\(D\)](#) Relating to the confidentiality of certain home address information in ad valorem tax appraisal records.

Companions: [HB 96](#) Gonzalez, Mary(D) (Identical) 11-14-22 H Filed

Amends Section 25.025(a), Tax Code.

Adds customs and border protection officers and patrol agents to the list of property owners who may make their home address confidential in public appraisal records.

Proposed effective: Immediately on two-thirds vote of each house, otherwise, 9-1-23.

Last Action: 1-26-23 S Filed

[SB 618](#) [Johnson, Nathan\(D\)](#) Relating to the public information law.

Adds Section 552.0031, Government Code. Defines business days and non-business days for a governmental entity. Provides that business days do not include Saturdays or Sundays, national holidays, or state holidays. Provides that optional holidays are not a business day if the public information officer for that entity observes the optional holiday.

Allows governmental entities to establish holidays, but no more than 10 non-business days can be designated a year.

Adds Section 552.261(f), Government Code. Prohibits a charge for providing a copy of political reports which are required to be filed by candidates and officeholders under Subchapters C and D, Chapter 254, Election Code, unless the reports during the preceding three years are publicly available on the entity's website.

Prohibits a charge for these records if the entity fails to comply with Chapter 552 when requesting an attorney general opinion or if the attorney general determines the records must be disclosed.

Amends Section 552.301(b), Government Code. Requires a governmental body that is withholding information that is subject to a previous determination to inform the requestor and identify the specific previous determination not later than the 10th business day after the request is received.

Adds Section 552.328, Government Code. Allows requestor to file a complaint with the Attorney General if governmental body failed to comply with Section 552.221. Establishes procedures for governmental body to respond to underlying request, including requesting determination from Attorney General.

Proposed effective: 9-1-23. **Last Action:** 1-26-23 S Filed

[SB 680 Johnson, Nathan\(D\)](#) Relating to the disclosure of certain contracting information under the public information law.

Amends Section 552.003(1-a), Government Code. Adds to definition of "contracting information" to include information in a financial document relating to the receipt or expenditure of public funds by a governmental body.

Amends Section 552.0222(b), Government Code. Creates limits on exceptions to disclosure of contracting information that would otherwise be withheld under Section 552.104 (information related to competition or bidding) and Section 552.108 (certain law enforcement, corrections, and prosecutorial information). Also adds communications and other information sent between a governmental body and a vendor/contractor and potential vendor/contractor.

Adds subsections (d), (e), and (f) to Section 552.0222, Government Code. Creates limits on exceptions to disclosure of contracting information that would otherwise be withheld under Section 552.305 (information involving privacy or property interests of third party). A governmental body may not decline to release information in subsection (b) for the purpose of allowing a vendor/contractor or potential vendor/contractor to assert an exception to disclosure. Would require the release of information in unredacted form even if an attorney general decision was being requested. Prohibits a request for an attorney general decision if the requested information is that described in subsection (b).

Amends Sections 552.104(a) and 552.108(a), Government Code. Adds limits to the exceptions to disclosure of information related to competition or bidding, certain law enforcement, corrections, and prosecutorial information by adding, through reference, the restrictions found under Section 552.0222.

Amends Section 552.1101(a) and (c), Government Code. Requires a vendor/contractor or potential vendor/contractor to show that disclosure of information would not only be an advantage to a competitor, but a substantial advantage. Also mandates disclosure of the information if it is information described in Section 552.0222(b).

Repeals Section 321.3022(f), Tax Code. Information requested from the Comptroller by a municipality or other local governmental entity relating to the amount of tax paid to a municipality or other local governmental entity by a person doing business in the municipality or other local governmental entity is no longer excepted from public disclosure. The information would no longer only need to be used for the purpose of economic forecasting, internal auditing, or revenue sharing.

Proposed effective: 9-1-23. **Last Action:** 2- 3-23 S Filed

PROPERTY VALUE STUDY

[HB 971](#) [Goodwin, Vikki\(D\)](#) Relating to the frequency with which the comptroller is required to conduct the school district property value study and the ratio study of an appraisal district.

Amends Section 403.302(a-1), Government Code, and Section 5.10(a), Tax Code.

Changes frequency of comptroller's property value study from "at least every two years" to "every four years."

Proposed effective: 1-1-24. **Last Action:** 12- 9-22 H Filed

[HB 1324](#) [Schatzline, Nate \(F\)\(R\)](#) Relating to the study of school district property values conducted by the comptroller of public accounts.

Companions: [HB 2944](#) Krause, Matt(R) (Refiled from 87R Session)

Amends Section 403.302, Government Code.

Provides that, in conducting value study, comptroller may consider a sale of property only if the sale occurred during the preceding tax year. Changes the margin of error from a margin that "does not exceed five percent" to a margin of error that has a range of 105 percent of the state value to 90 percent of the state value. Eliminates comptroller's mandate to test for sales chasing.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-23.

Last Action: 1-12-23 H Filed

MISCELLANEOUS

[HB 159 Landgraf, Brooks\(R\)](#) Relating to the procedure by which a taxing unit is required to provide public notice of certain ad valorem tax-related information.

Companions: [HB 1360](#) Landgraf, Brooks(R) (Refiled from 87R Session)

Amends Section 26.04(e), Tax Code.

Requires the taxing unit to publish the proposed tax rates in a newspaper in addition to posting prominently on the home page of the taxing unit's Internet website.

Proposed effective: 9-1-24. **Last Action:** 11-14-22 H Filed

[HB 219 Noble, Candy\(R\)](#) Relating to the release of a deed of trust or other contract lien securing a home loan after payoff by mortgagor.

Adds Section 342.108, Finance Code.

Requires a mortgage servicer or mortgagee to deliver a release of lien to the mortgagor within 60 days of receiving pay-off or file the release of lien with the appropriate county clerk's office for recording in the real property records. Requires the mortgage servicer or mortgagee provide the release of lien or file the release of lien with the appropriate county clerk's office within 30 days of receipt of a written request by mortgagor within 20 days of the pay-off.

Proposed effective: 9-1-24. **Last Action:** 11-14-22 H Filed

[HB 221 Toth, Steve\(R\)](#) Relating to a requirement that an election for a member of a board of trustees of an independent school district is partisan.

Repeals Section 11.054, Education Code, that provides for the election of school board trustees of an independent school district to be elected by cumulative voting.

Repeals Section 11.065(c), Education Code, that provides a 4-year term limit on trustees of an independent school district within a county with a population of more than two million and with enrollment of more than 125,000 and less than 200,000.

Amends Education Code, several sections.

Requires an application for trustee of an independent school district to declare the political party of the applicant, or state they are not aligned with a party.

Requires elections for trustees of independent school districts to be held on the same date as the general election for state and county officers.

Modifies the term of a trustee to four years.

Amends Election Code, several sections.

Removes candidates for board of trustees of an independent school district from the application of Section 144.001.

Requires a political party to hold primary elections for members of the board of trustees of an independent school district. Where primary election is not required or authorized, members of the board of trustees of an independent school district must be nominated by a convention meeting the requirements of Section 181.0311(a), Election Code.

Requires a candidate for board of trustees of an independent school district to pay a filing fee of \$75.00 to the Secretary of State.

Requires a candidate for board of trustees of an independent school district to obtain petition signatures in the amount of the lesser of 500 or two percent of the total vote received in the school district.

Proposed effective: 9-1-23. **Last Action:** 11-14-22 H Filed

[HB 563](#) [Raymond, Richard\(D\)](#) Relating to honesty in state taxation.

Adds Chapter 102, Tax Code.

Provides that the term "Regulatory Tax" be used to describe a fee, levy, surcharge, assessment, fine, penalty, or other charge imposed by the state for a primary purpose other than to raise revenue for general purposes.

Prohibits the State Legislature, the State Legislative Council, and State Agencies, as defined in the amendment, from identifying a "Regulatory Tax" by any other terms.

Adds Section 325.0124, Government Code. Requires the Sunset Advisory Commission to make recommendations regarding statutory revisions to correctly identify state charges as state taxes when reviewing a state agency.

Proposed effective: 9-1-2023 **Last Action:** 11-14-22 H Filed

[HB 1075](#) [Harris, Cody\(R\)](#) Relating to certain property interests of a foreign government in agricultural land.

Amends Title 1, Agricultural Code and Section 5.005, Property Code.

Prohibits a foreign government or any entity held or controlled by a foreign government, from holding any interest in agricultural land in the state.

Proposed effective: 9-1-23. **Last Action:** 12-21-22 H Filed

[HB 1317](#) [Shine, Hugh\(R\)](#) Relating to the electronic delivery of certain communications required or permitted under the Property Tax Code.

Adds Section 1.0851, Tax Code.

Requires a tax official to provide electronic communications to property owners, when the property owner elects in writing, to receive electronic communications. Tax officials will be

required to establish procedures to exchange electronic communications and confirm delivery of communications. Communications under this section will include all communications as permitted and required under the Tax Code.

Proposed effective: 1-1-24. **Last Action:** 1-12-23 H Filed

[HB 1319](#) [Shine, Hugh\(R\)](#) Relating to the electronic payments required or permitted under the Property Tax Code.

Adds Section 31.011, Tax Code.

Requires tax officials to establish procedures that allows property owners to pay tax bills by electronic funds transfer including automated clearinghouse payments, credit or debit card payments, eCheck payments and wire transfers. Tax officials must prominently display the information necessary for property electronic payments on the tax official's website. Except for a communication delivered by e-mail, the tax official may charge a reasonable convenience fee to accept payment or communication delivered electronically.

Proposed effective: 1-1-2024 for counties with a population of 120 or more. 1-1-2025 for counties with a population less than 120,00. **Last Action:** 1-12-23 H Filed

[HB 1596](#) [Buckley, Brad\(R\)](#) Relating to the applicability of the law governing the provision of state aid to certain local governments disproportionately affected by the granting of ad valorem tax relief to disabled veterans.

Companions: [HB 125](#) Buckley, Brad(R) (Refiled from 87R Session)

Amends Section 140.011(a)(2), Local Government Code.

Expands definition of "Local government" to include a municipality not only adjacent to, but also with extraterritorial jurisdiction located within two miles of the boundary line of a United States military installation. The change in law made by this act will apply to the eligibility of a qualified local government to apply for a disabled veteran assistance payment beginning with the fiscal year of the local government that ends in the 2023 tax year.

Proposed effective: 9-1-23. **Last Action:** 1-25-23 H Filed

[HB 1613](#) [Shine, Hugh\(R\)](#) Relating to the provision of state aid to certain local governments to offset the cost of the exemption from ad valorem taxation of the residence homestead of a 100 percent or totally disabled veteran.

Companions: [SB 748](#) Flores, Pete(R) (Identical) 2- 7-23 S Filed

Amends Section 140.011, Local Government Code by amending Subsections (a), (b), (d), (h) and (i) and adding Subsection (j).

Limits revenue used to calculate a disabled veteran assistance payment to only "ad valorem tax revenue," that is, ad valorem taxes imposed by a local government for the tax year in which the local government's fiscal year begins. Existing law is based on all "general fund" revenue.

Expands the definition of "Local Government" to include all municipalities and counties, rather than those adjacent to or containing a United States military installation.

Lowers the standard for a local government to qualify for a disabled veteran assistance payment if the amount of lost ad valorem tax is greater than one percent of its ad valorem tax revenue from the existing two percent.

Revises the disabled veteran assistance payment to the amount calculated by subtracting one percent of the local government's ad valorem tax revenue, rather than general fund revenue, from the local government's lost ad valorem tax revenue resulting from the disabled veterans exemptions under Section 11.131, Tax Code.

Clarifies and codifies that the disabled veteran's local government assistance account is administered by the comptroller; consists of money deposited to the account under Section 151.801, Tax Code, and other money deposited at the direction of the legislature; and may be used only for the purpose of making payments to qualified local governments entitled under this section.

Provides that disabled veteran assistance payments are subject to the comptroller's determination as to whether the balance of the account is sufficient to pay the full calculated payment amount to qualified local governments, and such payments shall be proportionately reduced as necessary to prevent the account from becoming insolvent.

Provides that the change in law made by this act will apply beginning with the fiscal year of the local government that ends in the 2023 tax year.

Amends Section 151.801, Tax Code by amending Subsections (a) and (d) and adding Subsection (c-4).

Requires the deposit of tax proceeds on the sale, storage, use, or other consumption of taxable items inside the boundaries of a United States military base to the disabled veterans local government assistance account.

Requires the comptroller to determine the amount to be deposited to the account from such tax proceeds according to available statistical data related to the estimated or actual total receipts in this state from the sale, storage, use, or other consumption of taxable items. If statistical data are not available, the comptroller may require reports by taxpayers who make taxable sales or use of taxable items inside the boundaries of a United States military base as necessary to make the required allocations.

Proposed effective: 9-1-23. **Last Action:** 1-25-23 H Filed

[HB 1817](#) [Capriglione, Giovanni\(R\)](#) Relating to the validity of a contract for which a disclosure of interested parties is required.

Amends Section 2252.908, Government Code, by adding Subsection (f-1).

Provides that a contract under the section entered into by a governmental entity or state agency is voidable for failure to provide the disclosure of interested parties required by this section only if the governmental entity or state agency provides written notice that the business entity's failure to provide the required notice and the business entity fails to submit the required disclosure on or before the 10th business day after the day the business entity receives the notice.

Proposed effective: 9-1-23. **Last Action:** 2- 3-23 H Filed

HB 1818 [Munoz, Sergio\(D\)](#) Relating to the calculation of the voter-approval tax rate of certain counties and the procedure for the adoption by such a county of a tax rate that exceeds that rate.

Amends Section 26.012 (19), Tax Code.

Amends the definition of "Special taxing unit" to exclude counties with a population of 500,000 or more.

Amends Section 26.04 (c), Tax Code. Adds specific voter-approval tax rate guidelines for counties with a population of 500,000 or more.

For a county with a population of 500,000 or more, the voter-approval tax rate = no-new-revenue maintenance and operations rate + current debt rate.

Amends Section 26.041, Tax Code. Adds specific voter-approval tax rate guidelines for counties with a population of 500,000 or more.

In the first year in which an additional sales and use tax is required to be collected, for a county with a population of 500,000 or more, for county with population of 500,000 or more, the voter-approval rate = no-new-revenue maintenance and operations rate + (current debt rate - sales tax gain rate).

In a year in which a taxing unit imposes an additional sales and use tax, voter-approval tax rate for taxing unit other than special taxing unit or county with population of 500,000 or more = [last year's maintenance and operations expense / (current total value - new property value)] + (current debt rate - sales tax revenue rate).

In a year in which a taxing unit has been imposing an additional sale and use tax ceases to impose an additional sales and tax, for a county with a population of 500,000 or more, the voter-approval tax rate = [last year's maintenance and operations expense / (current total value - new property value)] + current debt rate.

Amends Section 26.042 (a), 26.063, 26.07(b), Tax Code, making them applicable to counties with a population of 500,000 or more.

Proposed effective: 1-1-24. **Last Action:** 2- 3-23 H Filed

HB 1891 [Swanson, Valoree\(R\)](#) Relating to the quorum requirement for a tax levy vote in certain counties.

Amends Section 81.006, Local Government Code.

Allows a county tax to be levied at any regularly scheduled meeting of the commissioners court when only five member of the court are present in counties with a population of 3.3 million or more.

Proposed effective: 9-1-23. **Last Action:** 2- 3-23 H Filed

[SB 425 Paxton, Angela\(R\)](#) Relating to a school district's use of public money to pay fees or dues or provide compensation to a nonprofit state association or organization that engages in certain lobbying activities.

Amends Section 45.105, Education Code.

Prohibits the use of local school funds from being used to pay fees, dues, or compensation to nonprofit state associations or organizations that advocate for or against, or influence outcomes of pending legislation on the collective behalf of school boards in the state.

Proposed effective: 9-1-23. **Last Action:** 1-12-23 S Filed