



## *Legislative Update* *March 24, 2023*

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

The bill filing deadline for this session was March 10, 2023. A total of 7,866 bills were filed. This is an increase of 585 bills from the 2019 legislative session, which marked the previous high for number of bills filed.

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## PROPERTY TAX BILLS

[HB 2 Meyer, Morgan\(R\)](#) Relating to providing property tax relief through the public school finance system and property tax appraisal and administration.

**Companions:** [HJR 1](#) Meyer, Morgan(R) (Enabling) 3-20-23 H Voted favorably from committee as substituted House Ways and Means

Repeals Sections 31.072(h) and (i) and 23.23(c-1), Tax Code.

Adds Section 48.2555, Education Code.

Creates the maximum compressed tax rate for the 2023-2024 school year, (a) to be reduced by \$0.15, and (b) if the maximum compressed rate would be less than 90% of another school district's rate under (a), the tax rate is the value at which the district's maximum compressed tax rate would be equal to 90% of the other district's tax rate, among other provisions. Provides that this section expires 9-1-25.

Amends Section 31.072(a), Tax Code.

Requires, at the request of a property owner, the collector to enter into a contract with the property owner to deposit money in an escrow account for the payment of property taxes.

Proposed effective: 1-1-24.

Amends Sections 1.12(d), 23.23, 42.26(d), Tax Code and Section 403.302(d) and (i), Government Code.

Expands limitations on appraised values to apply to all real property, instead of being limited to residence homesteads under the current law. Lowers the limitation in Section 23.23, Tax code, to 5 percent from the current 10%.

The house committee substitute adds Section 23.23, Subsection (h), Tax Code. Includes a manufactured home in the definition of "real property" regardless of whether the owner elects to treat the manufactured home as real property under Section 1201.2055, Occupations Code.

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

Except as otherwise provided, Proposed effective: 9-1-23.

**Last Action:** 3-20-23 H Voted favorably from committee as substituted House Ways and Means

[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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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) [HJR 60](#) Dutton, Harold(D) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 3-2-3 Introduced and referred to committee on House Ways and Means

[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 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:** 3-2-23 Introduced and referred to committee on House Ways and Means

[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:** 3-3-23 Introduced and referred to committee on House Ways and Means

[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 commissioners 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:** 3-15-23 Committee action pending House County Affairs

[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:** 3-3-23 Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HJR 88](#) Dutton, Harold(D) (Enabling) 1-24-23 H Filed

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:** 3-3-23 Introduced and referred to committee on House Ways and Means

[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:** 3-7-23 Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HJR 101](#) Rogers, Glenn(R) (Enabling) 2- 6-23 H Filed

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:** 3-8-23 Introduced and referred to committee on House Ways and Means

[HB 3455](#) [Harrison, Brian\(R\)](#) Relating to the abolition of ad valorem taxes and the creation of a joint interim committee on the abolition of those taxes.

**Companions:** [HJR 145](#) Harrison, Brian(R) (Enabling) 3-15-23 H Introduced and referred to committee on House Ways and Means

Repeals Title 1, Tax Code. Proposed effective: 1-1-29.

Proposes eliminating ad valorem taxes and proposes 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 12-1-24, the committee shall prepare and submit to the legislature 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: 1-1-24.

**Last Action:** 3-16-23 H Introduced and referred to committee on House Administration

[HB 4113](#) [Martinez Fischer, Trey\(D\)](#) Relating to installment payments of ad valorem taxes imposed on residence homesteads.

**Companions:** [HB 992](#) Shine, Hugh(R) (Refiled from 87R Session) [HB 2342](#) Zwiener, Erin(D) (Refiled from 87R Session)

Repeals Section 31.031(a), Tax Code.

Allows all individuals to pay taxes on a residence homestead in four equal installment payments. Under current law, only qualified individuals may pay in installment payments.

Proposed effective: Tax year beginning on or after 1-1-24.

**Last Action:** 3-21-23 H Introduced and referred to committee on House Ways and Means

[HB 4250](#) [Lalani, Suleman \(F\)\(D\)](#) Relating to the right of the clerk of a court to deduct from the amount of the excess proceeds from an ad valorem tax sale of property the cost of postage for sending to the former owner of the property a notice.

Amends Section 34.03, Tax Code.

Provides that a clerk may deduct from the amount of the excess proceeds, the cost of postage for sending a notice under Subsection (a)(1) to the former owner.

Proposed effective: 9-1-23.

**Last Action:** 3-21-23 H Introduced and referred to committee on House Ways and Means

[HB 4512 Shine, Hugh\(R\)](#) Relating to the entitlement of a property owner to receive a discount for making an early payment of the ad valorem taxes on the owner's property.

Amends Section 31.05(c), Tax Code, and other sections.

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

Proposed effective: 1-1-24.

**Last Action:** 3- 9-23 H Filed

[HB 4646 Jones, Jolanda \(F\)\(D\)](#) Relating to the payment of ad valorem taxes in installments.

Amends Section 31.031(a), Tax Code.

Broadens the ability to pay ad valorem taxes in installments to include certain residence homesteads.

Provides that an individual who qualifies for a homestead exemption under Section 11.13 and is (A) not delinquent in the payment of taxes on said homestead, (B) acquired the homestead by devise or descent during the preceding five tax years; or (C) in the calendar year preceding the current tax year, had an aggregate adjusted gross income of less than \$300,000.00, can pay ad valorem taxes in installments.

Proposed effective: 1-1-24.

**Last Action:** 3- 9-23 H Filed

[HB 4686 Noble, Candy\(R\)](#) Relating to penalty and interest incurred on a delinquent ad valorem tax imposed on the residence homestead of an individual who is elderly or disabled.

Adds Section 33.01(g), Tax Code.

Modifies the accrual of penalty and interest on a residence homestead of an individual that is disabled or elderly. Interest accrues at the rate prescribed by Section 33.06(d) until the 181st day after delinquency and as prescribed by other applicable law beginning on that 181st day. Penalty is not incurred until the 181st day after the date the tax becomes delinquent.

Amends Section 33.04, Tax Code. Requires the collector to send an additional notice to the individuals that qualify under Section 33.01(g) above.

Proposed effective: 9-1-23.

**Last Action:** 3- 9-23 H Filed.

[HB 4717](#) [Cortez, Philip\(D\)](#) Relating to authorizing an emergency services district to impose an ad valorem tax for the acquisition of land, equipment, or apparatus or the construction of capital improvements.

**Companions:** [HJR 178](#) Cortez, Philip(D) (Enabling)3-10-23 H Filed

Amends Section 775.074, Health and Safety Code, among others.

Authorizes emergency services districts to impose an additional ad valorem tax on all real and personal property for the exclusive purpose of the acquisition of land, equipment, or apparatus or the construction of capital improvements, subject to voter approval.

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

**Last Action:** 3-10-23 H Filed

[HB 4828](#) [Munoz, Sergio\(D\)](#) Relating to the collection of delinquent ad valorem taxes.

Adds Section 31.074, Tax Code.

Requires a collector to apply a payment made by a property owner to the amount of tax due before applying any portion of the payment to penalty or interest, unless the property owner provides written instructions for a different application of payment.

Amends Section 33.01, Tax Code.

Limits the total amount of penalty and interest on delinquent tax to 5 percent.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 H Filed

[HB 4829](#) [Munoz, Sergio\(D\)](#) Relating to the collection of delinquent ad valorem taxes.

Adds Section 31.074, Tax Code.

Requires a collector to apply a payment made by a property owner to the amount of tax due before applying any portion of the payment to penalty or interest, unless the property owner provides written instructions for a different application of payment.

Amends Section 33.01, Tax Code.

Limits the total amount of penalty and interest on a delinquent tax to \$500.00.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 H Filed

[HB 4890](#) [Shine, Hugh\(R\)](#) Relating to installment payments of ad valorem taxes.

Repeals Sections 31.032(h) and 31.033, Tax Code. Adds Section 31.0315, Tax Code.



Allows for 4 equal installment payments on certain business property, without penalty and interest. If the person fails to make payments, the unpaid installment incurs a penalty of 6 percent and interest as provided by Section 33.01(c).

Proposed effective: 1-1-24.

**Last Action:** 3-10-23 H Filed

[HB 5032](#) [Slaton, Bryan\(R\)](#) Relating to a credit against the ad valorem taxes imposed on property owned by a person who makes a donation to the state for the purpose of border security and reimbursement to taxing units.

**Companions:** [HJR 193](#) Slaton, Bryan(R) (Enabling) 3-10-23 H Filed

Adds Section 31.038, Tax Code.

Authorizes a tax credit against the ad valorem taxes imposed on property owned by a person who donates to the state for the purpose of border security.

Adds Section 140.010, Government Code.

Creates a border security tax credit reimbursement payment from the state to equal revenue loss incurred by the taxing unit under Section 31.038, Tax Code.

Proposed effective: 1-1-25 if voters approve constitutional amendment November 2023.

**Last Action:** 3-10-23 H Filed

[HB 5100](#) [Bhojani, Salman \(F\)\(D\)](#) Relating to a one-time credit against the ad valorem taxes imposed by a taxing unit on the residence homestead of a first-time home buyer and to the effect of the credit on the determination of the taxable value.

**Companions:** [HJR 194](#) Bhojani, Salman (F)(D) (Enabling) 3-10-23 H Filed

Adds Section 31.039, Tax Code.

Authorizes a one-time tax credit on the residence homestead of a first-time home buyer equal to the lesser of 1) \$3,000 or 2) one-half of the taxes imposed by the taxing unit.

Amends Section 403.302, Government Code.

Addresses the effect of the credit on the determination of the taxable value of a school district.

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

**Last Action:** 3-10-23 H Filed

[HB 5139](#) [Sherman, Carl\(D\)](#) Relating to the authority of a taxing unit to sell certain seized or foreclosed property to an owner of an abutting property without conducting a public sale.

**Companions:** [SB 2091](#) West, Royce(D) (Identical) 3-21-23 S Introduced and referred to committee on Senate Local Government

Adds Section 34.0101, Tax Code.

Allows for a narrow strip of land that cannot be used independently, land that is landlocked, or land located in a floodway, to be sold to an owner of an abutting property at a private sale without the requirement that the taxing unit offer the real property subject to this section for sale to the public.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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)[HB 953](#) Dutton, Harold(D) (Enabling)12- 8-22 H Filed

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HB 1582](#) Dutton, Harold(D) (Enabling)1-24-23 H Filed

Proposes amendment to Section 13(c), Article VIII, Texas Constitution, changing the redemption period of a residence homestead by a person 65 or older to 4 years from current period of 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. **Companions:** [HB 1934](#) Rogers, Glenn(R) (Enabling)2-6-23 H Filed

Proposes amendment to 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 193](#) [Slaton, Bryan\(R\)](#) Proposing a constitutional amendment to authorize the legislature to provide for a credit against the ad valorem taxes imposed on property owned by a person who makes a donation to the state.

**Companions:** [HB 5032](#) Slaton, Bryan(R) (Enabling) 3-10-23 H Filed

Proposes amendment to Article VIII, Texas Constitution, authorizing the legislature to provide for a credit against the ad valorem taxes imposed on property owned by a person who donates to the state for the purpose of border security and to provide for the reimbursement of political subdivisions for the revenue loss incurred because of the credit.

**Last Action:** 3-10-23 H Filed

[HJR 194](#) [Bhojani, Salman \(F\)\(D\)](#) Proposing a constitutional amendment to authorize the legislature to provide for a one-time credit against the ad valorem taxes imposed by a political subdivision on the residence homestead.

**Companions:** [HB 5100](#) Bhojani, Salman (F)(D) (Enabling) 3-10-23 H Filed

Proposes amendment to Article VIII, Texas Constitution, authorizing the Legislature to provide for a one-time credit against the ad valorem taxes imposed by a political subdivision on the residence homestead of a first-time home buyer and to provide for the reimbursement of political subdivisions for the revenue loss incurred because of the credit.

**Last Action:** 3-10-23 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.

**Companions:** [HB 2571](#) King, Tracy(D) (Identical)2-21-23 H Filed

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 applies to counties only.

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:** 3-20-23 Committee action pending Senate Local Government

[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 form.

Proposed effective: 9-1-23.

**Last Action:** 2-15-23 S Introduced and referred to committee on Senate Local Government

[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: 9-1-23.

**Last Action:** 2-17-23 S Introduced and referred to committee on Senate Local Government

[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:** 2-17-23 S Introduced and referred to committee on Senate Local Government

[SB 1486](#) [Bettencourt, Paul\(R\)](#) Relating to the electronic payment of ad valorem taxes.

**Companions:** [HB 1608](#) Shine, Hugh(R) (Identical) 3- 7-23 H Introduced and referred to committee on House Ways and Means

Amends 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 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 2024 tax year.

Provides that 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 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:** 3-16-23 S Introduced and referred to committee on Senate Local Government

[SB 2091](#) [West, Royce\(D\)](#) Relating to the authority of a taxing unit to sell certain seized or foreclosed property to an owner of an abutting property without conducting a public sale.

**Companions:** [HB 5139](#) Sherman, Carl(D) (Identical) 3-10-23 H Filed

Adds Section 34.0101, Tax Code.

Allows for a narrow strip of land that cannot be used independently, land that is landlocked, or land located in a floodway, to be sold to an owner of an abutting property at a private sale without the requirement that the taxing unit offer the real property subject to this section for sale to the public.

Proposed effective: 9-1-23.

**Last Action:** 3-21-23 S Introduced and referred to committee on Senate Local Government

## APPRAISAL DISTRICT ISSUES

[HB 2 Meyer, Morgan\(R\)](#) Relating to providing property tax relief through the public school finance system and property tax appraisal and administration.

**Companions:** [HJR 1](#) Meyer, Morgan(R) (Enabling) 3-20-23 H Voted favorably from committee as substituted House Ways and Means

Repeals Sections 31.072(h) and (i) and 23.23(c-1), Tax Code.

Adds Section 48.2555, Education Code.

Creates the maximum compressed tax rate for the 2023-2024 school year, (a) to be reduced by \$0.15, and (b) if the maximum compressed rate would be less than 90% of another school district's rate under (a), the tax rate is the value at which the district's maximum compressed tax rate would be equal to 90% of the other district's tax rate, among other provisions. Provides that this section expires 9-1-25.

Amends Section 31.072(a), Tax Code.

Requires, at the request of a property owner, the collector to enter into a contract with the property owner to deposit money in an escrow account for the payment of property taxes.

Proposed effective: 1-1-24.

Amends Sections 1.12(d), 23.23, 42.26(d), Tax Code and Section 403.302(d) and (i), Government Code.

Expands limitations on appraised values to apply to all real property, instead of being limited to residence homesteads under the current law. Lowers the limitation in Section 23.23, Tax code, to 5 percent from the current 10%.

The house committee substitute adds Section 23.23, Subsection (h), Tax Code. Included a manufactured home in the definition of "real property" regardless of whether the owner elects to treat the manufactured home as real property under Section 1201.2055, Occupations Code.

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

Except as otherwise provided, Proposed effective: 9-1-23.

**Last Action:** 3-20-23 H Voted favorably from committee as substituted House Ways and Means

[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)2-28-23 H Introduced and referred to committee on House Ways and Means [HJR 6](#) Capriglione, Giovanni(R) (Enabling)2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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) 2-17-23 S Introduced and referred to committee on Senate Border Security

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:** 3-22-23 H Meeting set for 10:30 A.M. OR ADJ., JHR 140, House State Affairs

[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)[HJR 19](#) Bernal, Diego(D) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

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

**Companions:** [HJR 10](#) Vasut, Cody(R)(Enabling)2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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:** 2-23-23 H Introduced and referred to committee on House Business and Industry

[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:** 3-16-23 H Recommended for Local and Consent Calendar

[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 if it receives a vote of two-thirds of all members elected to each house; otherwise, 9-1-23.

**Last Action:** 2-23-23 H Introduced and referred to committee on House Administration

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

**Companions:** [HJR 14](#) Toth, Steve(R) (Enabling)2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

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

**Companions:** [HJR 18](#) Bell, Cecil(R) (Enabling)2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HJR 28](#) Schofield, Mike(R) (Enabling)2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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)[HJR 42](#) Raymond, Richard(D) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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)2-15-23 S Introduced and referred to committee on Senate Local Government

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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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 [HJR 51](#) Dean, Jay(R) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means [SB 152](#) Kolkhorst, Lois(R) (Identical) 2-15-23 S Introduced and referred to committee on Senate Local Government

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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 [HJR 72](#) Dean, Jay(R) (Enabling)2-28-23 H Introduced and referred to committee on House Ways and Means

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 property value study for school districts.

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

**Last Action:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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)

[HJR 52](#) Collier, Nicole(D) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means

Adds Section 23.013(f), 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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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) 2-23-23 H Introduced and referred to committee on House Ways and Means [HJR 55](#) Schatzline, Nate (F)(R) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means

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.

Imposes 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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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:** 3-20-23 H Voted favorably from committee as substituted House Ways and Means

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

**Companions:** [HB 2500](#) Bell, Cecil(R) (Identical) 2-17-23 H Filed [HB 2766](#) Slaton, Bryan(R) (Identical) 2-23-23 H Filed [SB 1377](#) Parker, Tan (F)(R) (Identical) 3- 1-23 S Filed

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:** 3- 1-23 H Introduced and referred to committee on House Ways and Means

[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 commissioners 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 and will serve two-year terms.

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:** 3- 1-23 H Introduced and referred to committee on House Ways and Means

[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 and will serve two-year terms.

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 chairperson 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:** 3- 1-23 H Introduced and referred to committee on House Ways and Means

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

**Companions:** [HJR 57](#) Bell, Keith(R) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 3- 1-23 H Introduced and referred to committee on House Ways and Means

[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)2-15-23 S Introduced and referred to committee on Senate Local Government

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:** 3- 2-23 H Introduced and referred to committee on House Ways and Means

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

**Companions:** [HJR 64](#) Tepper, Carl (F)(R) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 3- 2-23 H Introduced and referred to committee on House Ways and Means

[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)

[HJR 68](#) Bucy, John(D) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means [SB 830](#) Flores, Pete(R) (Identical) 3- 1-23 S Introduced and referred to committee on Senate Local Government

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 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:** 3- 2-23 H Introduced and referred to committee on House Ways and Means

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

**Companions:** [HJR 71](#) Davis, Yvonne(D) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means

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 new 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:** 3- 2-23 H Introduced and referred to committee on House Ways and Means

[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) 2-28-23 H Introduced and referred to committee on House Ways and Means [HB 1733](#) Leach, Jeff(R) (Identical) 1-26-23 H Filed [HJR 73](#) Metcalf, Will(R) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means [SB 152](#) Kolkhorst, Lois(R) (Identical) 2-15-23 S Introduced and referred to committee on Senate Local Government

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:** 3- 3-23 H Introduced and referred to committee on House Ways and Means

[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)2-28-23 H Introduced and referred to committee on House Ways and Means [HJR 74](#) Metcalf, Will(R) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 3- 3-23 H Introduced and referred to committee on House Ways and Means

[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:** 3-20-23 Voted favorably from committee on House Ways and Means

[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 appointment 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:** 3-20-23 Voted favorably from committee as substituted House Ways and Means

[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:** 3- 3-23 H Introduced and referred to committee on House Ways and Means

[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:** 3- 3-23 H Introduced and referred to committee on House Ways and Means

[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:** 3-20-23 Committee action pending House Ways and Means

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

**Companions:** [HJR 87](#) Allison, Steve(R) (Enabling) 1-24-23 H Filed

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.

Requires 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:** 3- 3-23 H Introduced and referred to committee on House Ways and Means

[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:** 3- 7-23 H Introduced and referred to committee on House Ways and Means

[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)2-28-23 H Introduced and referred to committee on House Ways and Means [HB 1223](#) Metcalf, Will(R) (Identical)1- 9-23 H Filed [HJR 95](#) Leach, Jeff(R) (Enabling) 1-26-23 H Filed [SB 152](#) Kolkhorst, Lois(R) (Identical) 2-15-23 S Introduced and referred to committee on Senate Local Government

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.

**Last Action:** 3- 7-23 H Introduced and referred to committee on House Ways and Means

[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:** 3- 7-23 H Introduced and referred to committee on House Ways and Means

[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:** 3- 8-23 H Introduced and referred to committee on House Ways and Means

[HB 2121](#) [Paul, Dennis\(R\)](#) Relating to the form of a rendition statement or property report used to render property for ad valorem tax purposes.

Amends Section 22.24(e), Tax Code.

Adds to the list of persons who are not required to swear to the truth and accuracy of a rendition a person who files a rendition on behalf of a property owner who is rendering tangible personal property used to produce income whose good faith estimate of the market value of that property is not more than \$500,000.

Proposed effective: 1-1-24.

**Last Action:** 3- 9-23 H Introduced and referred to committee on House Ways and Means

[HB 2136](#) [Thimesch, Kronda \(F\)\(R\)](#) Relating to the eligibility of an individual to serve on the board of directors of certain appraisal districts.

Amends Section 6.03, Tax Code.

Provides that an individual is ineligible to serve on the board of directors of an appraisal district established in a county with a population of more than 500,000 if the individual is an elected member of the governing body of a taxing unit that participates in the district.

Proposed effective: 1-1-24.

**Last Action:** 3- 9-23 H Introduced and referred to committee on House Ways and Means

[HB 2249](#) [Metcalf, Will\(R\)](#) Relating to the selection and administration of an appraisal review board in certain counties.

**Companions:** [HB 3322](#) Metcalf, Will(R) (Refiled from 87R Session)[SB 1099](#) Creighton, Brandon(R) (Refiled from 87R Session)[SB 882](#) Creighton, Brandon(R) (Identical) 3- 1-23 S Introduced and referred to committee on Senate Local Government

Adds Section 6.4101, Tax Code.

Provides for the election of appraisal review board members in a county with a population of more than 400,000 and that is adjacent to a county with a population of more than 3.3 million and no other counties with a population of more than 300,000. Establishes a board of three members elected by the voters of the county at the general election. Establishes two-year terms beginning January 1 of odd-numbered years. Requires individual be a resident of the county for at least two years before the date of the election to be eligible to serve on board. Provides that the appraisal district board of directors fills vacancies by appointment. Establishes grounds for removal.

Adds Section 6.4102, Tax Code.

Requires an application for a place on the ballot to be filed with the county judge of the county for which the appraisal district is established and be accompanied by a filing fee of \$250.

Amends Sections 6.052, 6.411, 6.412, and 5.413, Tax Code.

Makes changes recognizing elected as well as appointed board members.

Adds Section 6.414(h), Tax Code.

Provides that a majority of the appraisal review board members of a board elected under Section 6.4101 to provide for auxiliary board members appropriate to heat protests. Provides that the board prepares a list of qualified auxiliary board members to submit to the commissioners court of the county, who will appoint the auxiliary board members.

Proposed effective: 1-1-25, except Section 6.4102 which takes effect 1-1-24. Elections for appraisal review board members created by this act to take place beginning with the general election conducted in 2024.

**Last Action:** 3-20-23 Committee action pending House Ways and Means.

[HB 2250 Metcalf, Will\(R\)](#) Relating to the selection and authority of the board of directors of an appraisal district in certain counties.

Adds Section 6.0301, Tax Code.

Provides for the election of appraisal district board members in a county with a population of more than 400,000 and that is adjacent to a county with a population of more than 3.3 million and no other counties with a population of more than 300,000. Establishes a board of five members elected from each of the four commissioners precincts in the county, with one member elected at large from the county. Makes the county assessor-collector a nonvoting director. Establishes two-year terms beginning January 1 of odd-numbered years. Requires individual be a resident of the commissioners precinct (or the county, for the at-large director) for at least two years before the date of the election to be eligible to serve on board. Provides that the commissioners court fills vacancies by appointment. .

Adds Section 6.0302, Tax Code.

Requires an application for a place on the ballot to be filed with the county judge of the county for which the appraisal district is established and be accompanied by a filing fee of \$1,250.

Amends Sections 6.036, Tax Code.

Applies to elected boards the ineligibility to be appointed to an appraisal district board of directors based on certain contracts with appraisal districts or taxing units.

Amends Sections 6.15(c), Tax Code.

Makes changes to permitted communications between chief appraiser and assessor-collector to recognize the changes made by this act.

Adds Section 6.414(h), Tax Code.

Proposed effective: 1-1-25, except Section 6.0302 which takes effect 9-1-23. Elections for board members required by this act to take place beginning with the general election conducted in 2024.

**Last Action:** 3- 9-23 H Introduced and referred to committee on House Ways and Means

[HB 2253](#) [Metcalf, Will\(R\)](#) Relating to the selection of the chief appraiser of an appraisal district in certain counties.

**Companions:** [SB 883](#) Creighton, Brandon(R) (Identical) 3- 1-23 S Introduced and referred to committee on Senate Local Government

Adds Section 6.0502, Tax Code.

Provides for the election of a chief appraiser of an appraisal district in a county with a population of more than 400,000 and that is adjacent to a county with a population of more than 3.3 million and no other counties with a population of more than 300,000. Establishes two-year terms beginning January 1 of odd-numbered years. Requires individual be a resident of the county, for at least four years before the date of the election to be eligible to serve on board. Provides that the commissioners court fills a vacancy by appointment. Provides that references in other law to a chief appraiser as an employee of an appraisal district shall be construed to apply to the elected chief appraiser.

Adds Section 6.0503, Tax Code.

Requires an application for a place on the ballot to be filed with the county judge of the county for which the appraisal district is established and be accompanied by a filing fee of \$1,250.

Amends Sections 1.15, 6.035, and 22.28(d), Tax Code, and Section 1151.164, Occupations Code.

Makes changes accounting for both elected and employed chief appraisers.

Proposed effective: 1-1-25, except Section 6.0503 which takes effect 9-1-23. Elections for board members required by this act to take place beginning with the general election conducted in 2024.

**Last Action:** 3- 9-23 H Introduced and referred to committee on House Ways and Means

[HB 2312](#) [Romero, Ramon\(D\)](#) Relating to the authority of the chief appraiser of an appraisal district to consider sales of property to governmental units when using the market data comparison method.

**Companions:** [HB 3910](#) Romero, Ramon(D) (Refiled from 87R Session)

Adds Section 23.013(f), Tax Code.

Provides that the chief appraiser may not consider a sale to be a comparable sale for purposes of Section 23.013 (market data or sales comparison method of appraisal) this section if the purchaser at the sale is a governmental unit (as defined by Section 101.001, Civil Practice and Remedies Code) and the chief appraiser determines that the governmental unit paid a sales price that exceeded the market value of the property.

Proposed effective: 1-1-24.

**Last Action:** 3- 9-23 H Introduced and referred to committee on House Ways and Means

[HB 2354](#) [Hefner, Cole\(R\)](#) Relating to the eligibility of land to continue to be appraised for ad valorem tax purposes as qualified open-space land following a transfer to a surviving spouse or surviving child.

Adds Section 23.54(e-1), Tax Code.

Provides that a change of ownership does not end eligibility for appraisal as agricultural land if ownership of the land is transferred from the former owner to the surviving spouse or a surviving child of the former owner.

Proposed effective: 1-1-24.

**Last Action:** 3-20-23 Committee action pending House Ways and Means

[HB 2398](#) [Hefner, Cole\(R\)](#) Relating to late applications for the appraisal of land for ad valorem tax purposes as qualified open-space land following the death of the owner of the land.

Amends Section 23.541, Tax Code.

Allows for late application for appraisal as agricultural land if the land was appraised as agricultural land in the preceding tax year, the former owner died during the preceding tax year, the application is filed not later than the delinquency date for the year for which the application is filed, and the application is filed by the surviving spouse or surviving child of former owner, the executor or administrator of the estate of the former owner or the trustee of a trust created by the former owner or the surviving spouse or a surviving child of the trustor such a trust who is acting as a beneficiary under the trust.

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

**Last Action:** 3- 9-23 H Introduced and referred to committee on House Ways and Means

[HB 2420](#) [Shine, Hugh\(R\)](#) 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.

**Companions:** [SB 361](#) Eckhardt, Sarah(D) (Identical)2-15-23 S Introduced and referred to committee on Senate Local Government

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:** 3-13-23 H Introduced and referred to committee on House Ways and Means

[HB 2488](#) [Geren, Charlie\(R\)](#) Relating to the burden of proof in a trial de novo appeal of the appraised value of property.

Adds Section 42.23(i), Tax Code.

Provides that in an appeal of the determination of appraised value, the burden of proof is on the chief appraiser and the appraisal district to support an increase in the appraised value of property if the value of that property was lowered by a tax protest, arbitration, or litigation in the previous tax year.

Amends Section 23.01(e), Tax Code.

Provides that if the value of that property was lowered by a tax protest, arbitration, or litigation, in the next tax year in which the property is appraised, the chief appraiser or appraisal review board may not increase the value unless the increase is reasonably supported by clear and convincing evidence. Current version applies only to chief appraiser.

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

**Last Action:** 3-13-23 H Introduced and referred to committee on House Ways and Means

[HB 2500](#) [Bell, Cecil\(R\)](#) Relating to the selection of the chief appraiser of an appraisal district.  
**Companions:** [HB 808](#) Metcalf, Will(R) (Identical)3- 1-23 H Introduced and referred to committee on House Ways and Means [HB 2766](#) Slaton, Bryan(R) (Identical)2-23-23 H Filed [SB 1377](#) Parker, Tan (F)(R) (Identical) 3- 1-23 S Filed

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 residency 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.



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:** 3-13-23 H Introduced and referred to committee on House Ways and Means

[HB 2584](#) [Paul, Dennis\(R\)](#) Relating to indemnification and duties of real property appraisers under certain governmental contracts.

Adds Section 271.9041, Local Government Code.

Governs a contract for appraisal services for real property entered into by a licensed appraiser and a governmental agency (municipality, county, school district, conservation and reclamation district, hospital organization, or other political subdivision). Provides that a provision of a contract is void and unenforceable if it requires a licensed appraiser to indemnify a governmental agency for damage, except for damage caused by negligence, intentional torts, intellectual property infringement or failure to pay. Provides that a contract provision is void and unenforceable if it requires licensed appraiser to defend a person against acclaim based on the negligence or fault of the governmental agency, its employees, agents, or other over whom the agency exercises control. Allows contract provisions that require a licensed appraiser to reimburse a governmental agency reasonable attorney's fees in proportion to the appraiser's liability and to name a governmental agency as an additional insured under the appraiser's general liability insurance policy. Specifies the standard of care and provides that a contract provision that identifies a different standard of care is void and unenforceable.

Proposed effective: 9-1-23.

**Last Action:** 3-13-23 H Introduced and referred to committee on House Ways and Means

[HB 2597](#) [Davis, Yvonne\(D\)](#) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem tax purposes.

Amends Section 23.23(a), Tax Code.

Removes the market value of new improvements from being added to the value of a residence homestead.

Proposed effective: 1-1-24.

**Last Action:** 3-13-23 H Introduced and referred to committee on House Ways and Means

[HB 2655](#) [Shaheen, Matt\(R\)](#) Relating to the authority of an appraisal district to increase the appraised value of real property for ad valorem tax purposes following a specified period after a tax year.

Amends Section 23.01, Tax Code.

Provides that when the appraised value of property is lower as the result of a property owner's protest, arbitration, or litigation, the chief appraiser may not increase the appraised value for the next two tax years (current statute is only the next tax year), unless the chief appraiser

can show by clear and convincing evidence that (1) in the case of property value lowered due to an unequal appraisal, the inequality of appraisal has been corrected, (2) a property owner agrees to the increase in writing, or (3) following a physical inspection of the property, the appraised value has increased due to a substantial improvement to the property, or there is an error in the appraisal records that increases the appraised value.

Proposed effective: 1-1-24.

**Last Action:** 3-13-23 H Introduced and referred to committee on House Ways and Means

[HB 2666 Campos, Liz\(D\)](#) Relating to the limitation on the total amount of ad valorem taxes that a school district may impose on the residence homestead of an individual and the surviving spouse.

**Companions:** [HJR 120 Campos, Liz\(D\)](#) (Enabling) 2-22-23 H Filed

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 20 consecutive tax years.

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 20th year; or the amount of taxes as limited by Section 11.26, if applicable.

Continues the limitation if 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 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.

Requires assessor to add back taxes due if the limitation was erroneously allowed.

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

See HJR 120.

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

**Last Action:** 3-13-23 H Introduced and referred to committee on House Ways and Means

[HB 2747](#) [Darby, Drew\(R\)](#) Relating to a requirement that each appraisal district periodically confirm that recipients of residence homestead exemptions qualify for those exemptions.

Adds Section 11.43(h-1), Tax Code.

Requires chief appraiser of an appraisal district to develop a program for the periodic review of each residence homestead exemption granted by the district under Section 11.13 to confirm that the recipient of the exemption still qualifies for the exemption at least once every five tax years. Allows the program to provide for the review to take place in phases, with a portion of the exemptions reviewed in each tax year.

Proposed effective: 9-1-23.

**Last Action:** 3-13-23 H Introduced and referred to committee on House Ways and Means

[HB 2766](#) [Slaton, Bryan\(R\)](#) Relating to the selection of the chief appraiser of an appraisal district.

**Companions:** [HB 808](#) Metcalf, Will(R) (Identical) 3-1-23 H Introduced and referred to committee on House Ways and Means [HB 2500](#) Bell, Cecil(R) (Identical) 2-17-23 H Filed [SB 1377](#) Parker, Tan (F)(R) (Identical)3- 1-23 S Filed

Amends Section 6.05, Tax Code.

Provides that a chief appraiser will be elected at the general election for state and county officers. Creates two-year terms beginning on January 1 of each odd-numbered year. Requires a chief appraiser to be a resident of the county in which the appraisal district is established for at least four years preceding the date the individual takes office.

Amends multiple section of the Tax Code and Section 1151.164, Occupations Code, to reflect that the chief appraiser is an elected officer, not an employee of appraisal district.

Amends Section 172.024(a), Election Code.

Creates a filing fee for a candidate for chief appraiser of \$1,250 in a county with a population of 200,00 or more, and \$750 for counties with population under 200,000.

Proposed effective: 1-1-25, except provisions for election and filing fee for candidates are effective 9-1-23.

**Last Action:** 3-13-23 H Introduced and referred to committee on House Ways and Means

[HB 2908](#) [Murr, Andrew\(R\)](#) Relating to the authority of an appraisal district to purchase, finance the purchase of, or lease real property or construct or finance the construction of improvements to real property.

**Companions:** [SB 1349](#) Zaffirini, Judith(D) (Identical) 3-16-23 S Introduced and referred to committee on Senate Local Government

Amends Section 6.051, Tax Code.

Adds authority for an appraisal district board to finance the purchase of real property or finance the construction of improvements to real property. Provides that such financing does not require approval of the taxing units.

Provides that, for purchasing and construction transactions that do require taxing unit approval, if a governing body fails to timely act on the proposed transaction, the proposal is treated as if it had been approved by governing body. Current law provides that failure to timely act results in a disapproval.

Proposed effective: 9-1-23.

**Last Action:** 3-14-23 H Introduced and referred to committee on House Ways and Means

[HB 3163](#) [Lozano, Jose\(R\)](#) 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.

Changes the method of calculating "net to land" for appraising open-space land. Provides chief appraiser shall use the income due to an owner under a cash lease that is typical in that area. Current version allows use of "cash lease, share lease, or whatever lease arrangement is typical" in the area.

Proposed effective: 1-1-24.

**Last Action:** 3-15-23 H Introduced and referred to committee on House Ways and Means

[HB 3207](#) [Murr, Andrew\(R\)](#) Relating to the composition of the agricultural advisory board of an appraisal district.

Amends Section 6.12, Tax Code.

Eliminates requirement that agricultural advisory board members have been residents of the appraisal district for at least five years.

Proposed effective: 9-1-23.

**Last Action:** 3-15-23 H Introduced and referred to committee on House Ways and Means

[HB 3272](#) [Thierry, Shawn\(D\)](#) Relating to the eligibility of a person to serve on the appraisal review board of certain appraisal districts.

**Companions:** [SB 1891](#) Springer, Drew(R) (Identical) 3-20-23 S Introduced and referred to committee on Senate Local Government

Amends Section 6.412, Tax Code.

Clarifies term limits for appraisal review board members. Specifies that a person serving all or part of three consecutive terms as a member or auxiliary member of review board in a county with 120,000 or more population is ineligible to serve on the appraisal review board during a term that begins on January 1 following the third of the consecutive terms.

Proposed effective: 9-1-23.

**Last Action:** 3-15-23 H Introduced and referred to committee on House Ways and Means

[HB 3291](#) [Thierry, Shawn\(D\)](#) Relating to the deadline for certain officials of an appraisal district to take certain actions.

**Companions:** [SB 1800](#) Springer, Drew(R) (Identical) 3-20-23 S Introduced and referred to committee on Senate Local Government

Amends various Sections, Tax Code.

Changes the deadlines and procedures for a chief appraiser acting on applications for exemptions and for special valuations. Provides that in addition to approving or denying an application a chief appraiser may disapprove an application and require additional information from applicant. Current version states the chief "requests," rather than "requires" additional information. Provides that for appraisal districts in a county with a population less than one million, the chief appraiser shall make the determination on an application not later than the 90th day after the later of the date the applicant's land is first eligible for appraisal under this subchapter or the date the applicant provides to the chief appraiser the information necessary for the chief appraiser to determine the application. Allows a chief appraiser to make the determination as soon as practicable if it is not practicable to decide before the 90th day. Provides that, for counties with a population of one million or more the deadline is the 120th day rather than 90th. Makes clarifying amendments to chief appraiser's duty to notify applicant of disapproval and need for additional information.

Makes similar changes to appraisal review board's deadlines to hear and determine motions and protests. Provides that when a hearing is required on a motion for correction that if the request for a hearing is made on or after January 1 but before September 1, the ARB for a district in a county with a population of less than one million shall schedule the hearing not later than the 90th day after the ARB approves the appraisal records, or as soon thereafter as practicable. Provides that, for counties with a population of one million or more the deadline is the 120th day rather than 90th. States that if request for hearing is made on or after September 1 but before January 1 of the following tax year. The ARB shall schedule a hearing not later than the 90th or 120th day after the request for a hearing, if the county's population is less than one million or one million or more, respectively.

Provides similar deadlines for a protest hearing, requiring the hearing to be set not later than the 90th or 120th day after the date the ARB approves the appraisal records, or as soon thereafter as practicable.

Proposed effective: 1-1-24.

**Last Action:** 3-15-23 H Introduced and referred to committee on House Ways and Means

[HB 3325](#) [Goodwin, Vikki\(D\)](#) Relating to notice by an appraisal district to an owner of residential property of the owner's potential eligibility for a residence homestead exemption from ad valorem taxation.

Amends Section 25.192, Tax Code.

Changes the notice a chief appraiser must send to an owner of property that may qualify for a residence homestead exemption but that is not currently receiving the exemption. Requires the application form be included if the form must be submitted. Provides specific notice requirements if the form may be submitted online, such as giving the specific URL for submitting the form online and a description of the procedure for applying online. Requires

notice that property owner may receive application form via first class mail or in person at the appraisal office.

Proposed effective: 9-1-23.

**Last Action:** 3-15-23 H Introduced and referred to committee on House Ways and Means

[HB 3327](#) [Wu, Gene\(D\)](#) Relating to the confidentiality of certain home address information in property tax appraisal records.

**Companions:** [SB 1532](#) Miles, Borris(D) (Identical) 3-16-23 S Introduced and referred to committee on Senate Business and Commerce

Amends Section 25.05, Tax Code.

Adds an employee of a public defender's office (as defined in Article 26.044(a), Code of Criminal Procedure) to the list of individuals who may make their home address information confidential in property tax appraisal records.

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

**Last Action:** 3-15-23 H Introduced and referred to committee on House State Affairs

[HB 3336](#) [Tepper, Carl \(F\)\(R\)](#) Relating to a limitation on increases in the appraised value of commercial real property and single-family rental property for ad valorem tax purposes.

**Companions:** [HJR 65](#) Tepper, Carl (F)(R) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means

Adds Section 23.231, Tax Code.

Provides a cap of 8% on the increase in appraised value of commercial real property (income producing property other than single-family, multifamily, heavy industrial, or quarry) and single-family rental property. Provides that a person who acquired qualifying property before January 1, 2023 is entitled to the cap beginning January 1, 2023. Exempts certain new improvements made for disaster recovery from being appraised outside of the cap provisions. Requires chief appraiser to record market value and value as capped in the appraisal records.

Amends Section 25.19, Tax Code.

Require chief appraiser to include in notice whether property is subject to cap under 23.231.

Amends Section 41.41, Tax Code.

Allows owner to protest determination that property is not entitled to cap.

Amends Section 42.26(d), Tax Code.

Specifies than an unequal appraisal claim is based on the market value of the subject and the comparable properties, not the "capped" value.

Amends Section 403.302, Government Code.

References Section 23.231 in addition to 23.23 for comptroller's value study.

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

**Last Action:** 3-15-23 H Introduced and referred to committee on House Ways and Means

[HB 3364](#) [Button, Angie Chen\(R\)](#) Relating to the system for appraising property for ad valorem tax purposes.

Amends Section 1.07(d), Tax Code.

Requires notice of appraised value for property omitted from appraisal roll in preceding year to be sent via certified mail.

Amends Section 1.111(k), Tax Code.

Eliminates requirement for agent electronically submitting a designation of agent form to submit the IP address.

Amends Section 5.041, Tax Code

Increases training for ARB members from 8 to 10 hours. Provides that at least one instructor must be a taxpayer representative.

Amends Section 6.035(a-1), Tax Code.

Decrease term limits on appraisal district board of directors from five to three terms.

Adds Section 6.17, Tax Code.

Requires appraisal district in counties with a population of 120,000 or more to maintain an Internet website.

Amends Section 25.02, Tax Code.

Requires chief appraiser of a district in a county with a population of 120,000 or more to post appraisal district records on the district's website and to continuously update the posted records to include any change in appraised value.

Amends Section 41.45(b-1), Tax Code.

Decreases time for property owner to elect a hearing by telephone or videoconference from the 10th day before the hearing to the 5th day.

Adds Section 41.45(e-3), Tax Code.

Requires ARB to provide notice of a dismissal for failure to appear for ARB hearing not later than 30th day after the hearing was scheduled to be held.

Amends Section 41.61(c), Tax Code.

Increases notice an appraisal review board must give for the good cause hearing before issuing a subpoena to 15 days before hearing from current 5-day requirement.

Adds Section 41A.011, Tax Code.

Authorizes lessee of property valued at \$5 million or less who is contractually obligated to pay property taxes to challenge an ARB order through binding arbitration if owner does not appeal.

Amends Section 41A.015(a), Tax Code.

Provides that a non-binding limited arbitration may be used to compel the ARB or chief appraiser to comply with the model hearing procedures prepared by the comptroller or to compel the use of "correct appraised values" for an unequal appraisal protest.

Proposed effective: 9-1-23.

**Last Action:** 3-15-23 H Introduced and referred to committee on House Ways and Means

[HB 3564](#) [VanDeaver, Gary\(R\)](#) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem tax purposes.

**Companions:** [HJR 147](#) VanDeaver, Gary(R) (Enabling) 3-15-23 H Introduced and referred to committee on House Ways and Means

Amends Section 23.23, Tax Code.

Replaces the 10% cap on homestead residences with a cap that is the value of the property in the preceding year, which is the value of the property when it first qualified for the residence homestead exemption as adjusted by this section and the value of all new improvements to the property.

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

**Last Action:** 3-16-23 H Introduced and referred to committee on House Ways and Means

[HB 3608](#) [Hefner, Cole\(R\)](#) Relating to the reappraisal for ad valorem taxation purposes of real property on which a building completely destroyed by a casualty is located.

**Companions:** [SB 1454](#) Paxton, Angela(R) (Identical) 3-16-23 S Introduced and referred to committee on Senate Local Government

Adds Section 23.025, Tax Code.

Requires chief appraiser, on request of property owner, to reappraise a residence homestead that is completely destroyed by a casualty, unless the property qualifies for an exemption under Section 11.35 as the result of the same casualty. Requires property owner request to be in writing not later than the 180th day after the date of the casualty. Tasks comptroller with developing guidelines for reappraisal process including guidelines for determining whether a property is completely destroyed. Requires chief appraiser to include in records the date of the casualty and the appraised value both before and after the casualty occurred. Provides a prorated method of calculating taxes based on the values before and after the casualty occurred.



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

**Last Action:** 3-16-23 H Introduced and referred to committee on House Ways and Means

[HB 3713](#) [Jones, Jolanda \(F\)\(D\)](#) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem taxation.

**Companions:** [HJR 152](#) Jones, Jolanda (F)(D) (Enabling)3-15-23 H Introduced and referred to committee on House Ways and Means

Amends Section 23.23(a), Tax Code.

Decreases the limitation on the increase of a residence homestead's value from 10 percent to 2 percent of the previous year's value.

See HJR 152.

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

**Last Action:** 3-20-23 H Introduced and referred to committee on House Ways and Means

[HB 3717](#) [Harrison, Brian\(R\)](#) Relating to the text of ballot propositions that increase taxes.

Amends Section 45.003, Education Code.

Requires the language, "THIS IS A PROPERTY TAX INCREASE," that must be included in a school district's ballot proposition to authorized bonds must be in size 42, bold font.

Proposed effective: 9-1-23.

**Last Action:** 3-20-23 H Introduced and referred to committee on House Ways and Means

[HB 3769](#) [Murr, Andrew\(R\)](#) Relating to the ad valorem taxation of certain dealer's heavy equipment inventory.

Amends Section 23.1242, Tax Code.

Prohibits a dealer of heavy equipment inventory from collecting the unit property tax on heavy equipment from the United States or an agency or instrumentality of the United States. Requires tax collector to notify each dealer for whom the collector maintains an escrow account of the unit property tax factor for the following year. Changes the monthly statements and escrow payments by a dealer to quarterly. Extends the delinquency date for heavy equipment dealer from February 1 to March 1.

Amends Section 31.02, Tax Code to reference the delinquency date provided by this act.

Proposed effective: 1-1-24.

**Last Action:** 3-20-23 H Introduced and referred to committee on House Ways and Means

[HB 3795](#) [Thompson, Ed\(R\)](#) Relating to the appraisal and ad valorem taxation of Type 1 Municipal Solid Waste Landfills.

Adds Section 23.27, Tax Code.

Requires chief appraiser to use the market data comparison method as described by Section 23.013 using comparable sales data of unimproved land divided by 12 when appraising real property comprising a regulatory "Facility" area, or real property surrounded by a regulatory "Buffer zone", as those terms are defined in Title 30, Section 330.3 of the Texas Administrative Code.

Proposed effective: 1-1-24.

**Last Action:** 3-20-23 H Introduced and referred to committee on House Ways and Means

[HB 3857 Thimesch, Kronda \(F\)\(R\)](#) Relating to the eligibility of land for appraisal for ad valorem tax purposes as qualified open-space land.

**Companions:** [SB 1455 Paxton, Angela\(R\)](#) (Identical)3-16-23 S Introduced and referred to committee on Senate Local Government

Amends Section 23.51, Tax Code.

Provides that in determining degree of intensity for purposes of open-space land, the chief appraiser shall distinguish between various agricultural production methods, including organic, sustainable, pastured poultry, rotational grazing, and other uncommon production methods or systems. Clarifies that producing fruits and vegetables is an "agricultural use."

Adds Section 23.5215, Tax Code.

Tasks the comptroller, in conjunction with the Texas A&M AgriLife Extension Service, representatives of appraisal districts, and representatives of agricultural producers, with developing guidelines for uncommon agricultural uses and for determining when land under 10 acres in size qualifies as open-space land.

Proposed effective: 9-1-23.

**Last Action:** 3-20-23 H Introduced and referred to committee on House Ways and Means

[HB 3906 Rogers, Glenn\(R\)](#) Relating to the authority of the chief appraiser of an appraisal district to consider a sale of real property to be a comparable sale when using the market data comparison method of appraisal.

Amends Sections 23.013, Tax Code.

Prohibits the use of sales after January 1 of the tax year at issue as comparable sales for appraising property under the market data method. Limits sales before that date to within 24 months unless there are not enough sales that occurred within that period to constitute a representative sample. Current law allows sales before and after January 1 for up to 24 months, unless not enough sales occurred.

Proposed effective: 1-1-24.

**Last Action:** 3-20-23 H Introduced and referred to committee on House Ways and Means

[HB 3968](#) [Cook, David\(R\)](#) Relating to the authority of an appraisal district to implement a schedule for the periodic reappraisal of property within an appraisal district.

Amends Section 25.18, Tax Code.

Allows an appraisal district's plan for the periodic reappraisal of property may provide for the reappraisal of a different group of property in each year of a three-year period, provided that the reappraisal activities for real and personal property in the district occur at least once every three years.

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

**Last Action:** 3-20-23 H Introduced and referred to committee on House Ways and Means

[HB 4042](#) [Hayes, Richard \(F\)\(R\)](#) Relating to the appraisal for ad valorem tax purposes of tangible personal property used for the production of income that, in the owner's opinion, has an aggregate value of less than a certain amount.

Adds Section 23.1212, Tax Code.

Provides that, in appraising tangible personal property used for the production of income that the owner renders under Section 22.02(f) and that in owner's opinion has a value of less than \$20,000, the chief appraiser shall determine the appraised value of property to be the property owner's good faith estimate of the aggregate market value of the property as contained in the rendition statement unless the chief appraiser determines there is clear and convincing evidence that the owner's good faith estimate is incorrect. Specifies that this standard does not apply during a protest before the ARB, a lawsuit, or other proceeding under the Property Tax Code.

Proposed effective: 1-1-24.

**Last Action:** 3-20-23 H Introduced and referred to committee on House Ways and Means

[HB 4060](#) [Schatzline, Nate \(F\)\(R\)](#) Relating to restrictions on eligibility to serve on the tax appraisal district board of directors.

Amends Section 6.035(a-1), Tax Code.

Adds to the reasons an individual is ineligible to serve on the board of directors of an appraisal district that the individual previously resigned or was recalled from the board.

Proposed effective: 9-1-23.

**Last Action:** 3-20-23 H Introduced and referred to committee on House Ways and Means

[HB 4095](#) [King, Ken\(R\)](#) Relating to the eligibility of a business entity to receive a credit against the ad valorem taxes imposed by a school district on the business entity's property in exchange for donating equipment to the school.

Amends Section 28.025, Education Code.

Adds courses that may lead to a commercial driver's license or learner's permit as one of the endorsements a student can earn under the foundation high school program.

Adds Section 31.038, Tax Code.

Creates a tax credit against taxes imposed by a school district for a business entity with a principal office in this state that donates a vehicle or equipment to a school district for use in a course related to a commercial driver's license or learner's permit. Provides that the amount of the tax credit is the value of the property donated. Allows owner to carry the balance to a subsequent tax year, for a maximum of 10 years, if the amount of the credit exceeds the amount of the taxes due in a given year. Requires property owner seeking credit to file application with chief appraiser. Tasks comptroller with determining the value of the property donated.

Proposed effective: 9-1-23.

**Last Action:** 3-20-23 H Introduced and referred to committee on House Ways and Means

[HB 4130](#) [Hefner, Cole\(R\)](#) Relating to the appraisal for ad valorem tax purposes of property owned by certain electric cooperatives.

**Companions:** [SB 1771](#) King, Phil (F)(R) (Identical) 3-20-23 S Introduced and referred to committee on Senate Local Government

Adds Section 23.1212, Tax Code.

Provides that an electric cooperative, as defined by Utilities Code, with taxable property in more than one appraisal district may elect to have the property appraised at its presumptive value, which is defined as 20% of the net book value of the property. Requires property owner to apply by the deadline for filing rendition statements or property reports. Provides that the chief appraiser may exceed the presumptive appraised value if the increase is supported by clear and convincing evidence.

Proposed effective: 9-1-23.

**Last Action:** 3-21-23 H Introduced and referred to committee on House Ways and Means

[HB 4172](#) [Price, Four\(R\)](#) Relating to the authority of the governing body of a hospital district to vote for candidates for director of the appraisal district in which the hospital district participates.

Amends Section 6.03, Tax Code.

Adds hospital districts to the list of taxing units entitled to vote on the members of the board of directors for an appraisal district.

Proposed effective: 1-1-24.

**Last Action:** 3-21-23 H Introduced and referred to committee on House Ways and Means

[HB 4228](#) [Bryant, John\(D\)](#) Relating to the system for appraising property for ad valorem tax purposes.

Amends Section 41.43, Tax Code.

Changes the measure for an unequal appraisal protest from comparing the appraised value of the property compared to the median appraised value of a reasonable number of comparable properties to a comparison of the appraisal ratio of the subject compared to the appraisal ratio of a reasonable number of comparable properties "in the appraisal district" appropriately adjusted. Specifies that a determination of whether a property is comparable must be made based on characteristics described in Section 23.013(d). Requires that the market value of the properties for determining appraisal ratio is based on the appraised value as shown on the appraisal records or supplemental records submitted to the appraisal review board under Sections 25.22 and 25.23. Provides that if a reasonable number of comparable properties does not exist in the appraisal district comparable properties may be selected from adjacent counties or the state, if a reasonable number does not exist in adjacent counties. Requires the comptroller to make rules establishing standards for the adjustments made by the appraisal review board in an unequal appraisal protest for commercial, industrial, and multifamily properties and other unique properties. Requires comptroller to review standards every other year and update them, if necessary. Allows chief appraiser to use confidential information at an unequal appraisal protest if that information does not identify a specific property or property owner.

Amends Section 41.45, Tax Code.

Provides that the property owner or chief appraiser may introduce at the protest hearing a third-party appraisal of the subject property or of a similar comparable property if the appraisal was completed not more than 12 months from the appraisal date. Requires property owner, on request to appraisal review board, to turn over any available third-party appraisal of the subject property if the appraisal was completed not more than 12 months from the appraisal date.

Amends Section 42.23, Tax Code.

Provides that the property owner or chief appraiser may introduce at trial a third-party appraisal of the subject property or of a similar comparable property if the appraisal was completed not more than 12 months from the appraisal date. Requires property owner, on request to district court judge, to turn over any available third-party appraisal of the subject property if the appraisal was completed not more than 12 months from the appraisal date.

Amends Section 42.26, Tax Code.

Changes the merits of an unequal appraisal claim in court from a comparison of the appraised value of the subject to the median appraised value of a reasonable number of comparable properties appropriately adjusted and instead provides that a property owner is entitled to relief if the appraisal ratio of the subject exceeds by at least 10 percent the median appraisal ratio of a reasonable number of comparable properties "in the appraisal district" appropriately adjusted. Provides that if a property owner shows it is entitled to relief under different measures of unequal appraisal, the district court may exercise discretion in choosing the most appropriate value instead of being required to choose the lowest value. Specifies that a determination of whether a property is comparable must be made based on characteristics described in Section 23.013(d). Requires that the market

value of the properties for determining appraisal ratio is based on the appraised value as shown on the appraisal roll certified by the chief appraiser under Section 26.01. Provides that if a reasonable number of comparable properties does not exist in the appraisal district comparable properties may be selected from adjacent counties or the state, if a reasonable number does not exist in adjacent counties. Requires the comptroller to make rules establishing standards for the adjustments made by the court in an unequal appraisal appeal for commercial, industrial, and multifamily properties and other unique properties. Requires comptroller to review standards every other year and update them, if necessary. Allows chief appraiser to use confidential information at an unequal appraisal trial if that information does not identify a specific property or property owner.

Amends Section 42.29, Tax Code.

Allows attorney's fees available to a property owner under Sections 42.25 or 42.26 if the appraised value as determined by the court is less than 90% of the appraised value on the appraisal roll. Current law does not have the 90% qualifier. Adds provision allowing appraisal district to recover reasonable attorney's fees not to exceed \$100,000 if the district prevails in an appeal under Section 42.25 or 42.26 and the appraised value determined by the court is at least 10% greater than the appraised value according to the appraisal roll.

Proposed effective: 1-1-24.

**Last Action:** 3-21-23 H Introduced and referred to committee on House Ways and Means

[HB 4263](#) [Cook, David\(R\)](#) Relating to the waiver under certain circumstances of the late-correction penalty if an appraisal roll is changed as a result of the filing of a motion with the appraisal review board to correct an error.

Amends Section 25.25(d-1), Tax Code.

Eliminates the late correction penalty imposed when taxes are reduced under Section 25.25(d) if the subject property was under construction on January 1 and the error that resulted in an incorrect appraised value for the property was a result of the chief appraiser appraising the property as though construction was complete or inaccurately determining the percentage of completion of the construction.

Proposed effective: 9-1-23.

**Last Action:** 3-21-23 H Introduced and referred to committee on House Ways and Means

[HB 4325](#) [Bell, Cecil\(R\)](#) Relating to the eligibility of land taken by condemnation for appraisal for ad valorem tax purposes as qualified open-space land.

Amends Section 23.56, Tax Code.

Adds to the reasons land is ineligible for appraisal as open-space land that it is owned by an entity other than the state or a political subdivision that acquired the land by condemnation.

Proposed effective: 9-1-23.

**Last Action:** 3-21-23 H Introduced and referred to committee on House Land and Resource Management

[HB 4429](#) [Landgraf, Brooks\(R\)](#) Relating to certain school district tax abatements for power system reliability projects.

**Companions:** [SB 2153](#) Sparks, Kevin (F)(R) (Identical) 3- 9-23 S Filed

Amends Section 312.002, Tax Code.

Allows school districts to enter into tax abatement agreements under Subchapter D, added by this act.

Amends Section 312.0025, Tax Code.

Allows school, district to designate an area as a reinvestment zone for the purposes of Subchapter D, added by this act.

Adds Sections 312.501-.503, Tax Code.

Requires a school district to execute a tax abatement agreement for 10 years with the owner of a power system reliability project to exempt the project from school district maintenance and operation ad valorem taxation the value of any improvements greater than \$30 million in appraised value. Defines power system reliability project as an improvement to real property: with an appraised value of at least \$1 billion that was first placed in service on or after January 1, 2024, that is used to construct and operate a natural gas electric generation facility, and that is located in a reinvestment zone created by the school district. Requires chief appraiser to provide copies of tax abatement agreements involving power system reliability projects to the comptroller by June 1 of each year.

Amends Section 403.302, Government Code.

Adds reference to power system reliability project abatements for purposes of comptroller's property value study.

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

**Last Action:** 3-21-23 H Introduced and referred to committee on House Ways and Means

[HB 4473](#) [Harris, Cody\(R\)](#) Relating to the calculation of ad valorem tax rates by certain taxing units that participate in one or more reinvestment zones for tax increment financing.

Adds Section 26.03(e), Tax Code.

Provides that if a taxing units tax rate calculation is affected by Section 26.03, then the adjustments to value of taxable property by the unit and the amount of taxes are to be calculated separately for each reinvestment zone. Requires comptroller to include this calculation on forms it provides.

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

**Last Action:** 3-21-23 H Introduced and referred to committee on House Ways and Means

[HB 4491 Harris, Caroline \(F\)\(R\)](#) Relating to the treatment of certain improvements for the limitation on increases in the appraised value of a residence homestead for ad valorem tax purposes.

Amends Section 23.23, Tax Code.

Specifies that a new improvement for purposes of the cap on appraising a residence homestead does not include improvements made using money made available under the HOME Investment Partnerships Program or another similar program administered by the Texas Department of Housing and Community Affairs.

Proposed effective: 1-1-24.

**Last Action:** 3-21-23 H Introduced and referred to committee on House Ways and Means

[HB 4513 Toth, Steve\(R\)](#) Relating to the authority of an individual, before purchasing real property to be used as the individual's residence homestead, to request from the chief appraiser of the applicable appraisal district.

Adds Section 11.4385, Tax Code.

Provides that, to facilitate financing of a residence homestead, a disabled veteran, before purchasing the property, may request from chief appraiser for a determination of whether the property would qualify for the exemption for a 100% disabled veteran. Provides that request must be accompanied by all information that would be included in an application for the exemption. Requires chief appraiser to issue written preliminary determination not later than 30th day after the request is submitted. Specifies that the preliminary determination does not affect the granting of the exemption. Requires a mortgage company and title insurance company to consider the effect of the preliminary determination in determining whether to extend credit to the purchaser and the amount due at closing from the purchaser.

Proposed effective: 9-1-23.

**Last Action:** 3-22-23 H Introduced and referred to committee on House Ways and Means

[HB 4527 Murr, Andrew\(R\)](#) Relating to an interim study of the appraisal of land used for wildlife management for ad valorem tax purposes.

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 land used for wildlife management, including, among other issues: the methods and procedures for appraising wildlife management land; the role of the comptroller in such appraisal, whether the comptroller manual for appraisal of wildlife management land should be updated, and whether the legislature should provide additional, special valuation, exceptions, or other beneficial ad valorem tax treatment for wildlife management 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:** 3-22-23 H Introduced and referred to committee on House Administration

[HB 4555](#) [Troclair, Ellen \(F\)\(R\)](#) Relating to limited binding arbitration to compel compliance with procedural requirements related to protests before appraisal review boards.

Amends Section 41A.015, Tax Code.

Increase time for a property owner to provide notice before filing limited binding arbitration from the 5th business day after the appraisal review board or chief appraiser purportedly failed to comply with a requirement to the 15th business day.

Proposed effective: 9-1-23.

**Last Action:** 3-22-23 H Introduced and referred to committee on House Ways and Means

[HB 4576](#) [Murr, Andrew\(R\)](#) Relating to a limitation on increases in the appraised value for ad valorem tax purposes of agricultural or open-space land.

**Companions:** [HJR 176](#) Murr, Andrew(R) (Enabling) 3- 9-23 H Filed

Amends Section 23.41, Tax Code.

Imposes a 10% cap on the increase in the appraised value of agricultural land.

Amends Section 23.46, Tax Code.

Requires chief appraiser to record in the appraisal records both the market value and the value under the subchapter for appraisal of agricultural land.

Amends Section 23.52, Tax Code.

Imposes a 10% cap on the increase in the appraised value of open-space land.

Amends Section 403.302, Government Code.

Requires controller to account for the caps on agricultural and open space land in determining taxable value for the property value study.

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

**Last Action:** 3-22-23 H Introduced and referred to committee on House Ways and Means

[HB 4607](#) [Tepper, Carl \(F\)\(R\)](#) Relating to the appraisal for ad valorem tax purposes of a parcel of real property that is located in more than one county.

**Companions:** [HJR 173](#) Tepper, Carl (F)(R) (Enabling)3- 9-23 H Filed

Adds Section 23.27, Tax Code.

Provides that the owner of a parcel of real property that extends into two or more counties may choose a single appraisal district for one of those counties to appraise the property for

ad valorem tax purposes for each taxing unit that imposes taxes on the property. Requires election to be in writing to each appraisal district that appraises the property. Allows the owner to change that election by notifying each appraisal district in writing.

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

**Last Action:** 3-22-23 H Introduced and referred to committee on House Ways and Means

[HB 4634](#) [Shine, Hugh\(R\)](#) Relating to the procedure for protests before appraisal review boards.

Amends Section 41.45, Tax Code.

Changes the time in which an appraisal review board must schedule a hearing on a protest. Requires ARB to schedule a hearing on a protest as soon as practicable, but not later than (1) October 1, if the notice of protest is file on or after March 1 but before July 1, and (2) the 90th day after the protest is filed for all other protests.

Amends Section 41.461, Tax Code.

Adds to the information that a chief appraiser must present to a property owner prior to the protest a brief summary of the reason for changing the value of the property from the preceding year if the value was changed.

Proposed effective: 9-1-23.

**Last Action:** 3-22-23 H Introduced and referred to committee on House Ways and Means

[HB 4680](#) [Campos, Liz\(D\)](#) Relating to the selection of the chief appraiser of an appraisal district.

Amends multiple sections, Tax Code.

Provides that a chief appraiser is elected at the general election for state and county officers in the county for which the appraisal district is established. Establishes two-year terms beginning January 1 of odd-numbered years. Requires candidate to be a resident of the county I which the appraisal district is established and to have resided in the county for at least four years before the date the individual takes office.

Provides that the comptroller shall appoint an eligible person in the case of vacancy.

Provides that failure to timely complete mandatory chief appraiser training is grounds for removal under chapter 87, Local Government Code.

Amends multiple sections to reflect that chief appraiser is elected office.

Amends Section 172.024, Election Code.

Established filing fee for candidate for chief appraiser at \$1,250 for a county with a population of 200,000 or more and \$750 for population of less than 200,000.

Amends Section 1151.164, Occupations Code to reflect that chief appraisers are elected.

Provides that chief appraisers are to be elected beginning with general elections in 2024, to take office January 1, 2025.

Proposed effective: 1-1-25, except election and filing fee provisions effective 9-1-23.

**Last Action:** 3-22-23 H Introduced and referred to committee on House Ways and Means

[HB 4860](#) [Raymond, Richard\(D\)](#) Relating to ad valorem tax protests and appeals on the ground of the unequal appraisal of property.

Amends Section 25.25, Tax Code.

Authorizes property owner to file motion for correction under Subsection (d) (over appraisal by 1/3 or 1/4 for residence homestead) based on unequal appraisal.

Amends Section 41.43, Tax Code.

Provides that when property owner presents evidence at a protest of excessive market value appraisal and of unequal appraisal, the appraisal review board must determine the market value and whether property owner is entitled to relief for unequal appraisal and set the value of the property at the lower of the two values.

Amends Section 42.26, Tax Code.

Provides that court may admit evidence of the market value of the property subject to the suit only for purposes of establishing the appraisal ratio of the property.

Proposed effective: 1-1-24.

**Last Action:** 3-10-23 H Filed

[HB 4980](#) [Noble, Candy\(R\)](#) Relating to the appeal of certain ad valorem tax determinations through binding arbitration.

**Companions:** [SB 2355](#) Bettencourt, Paul(R) (Identical) 3-10-23 S Filed

Amends Section 41A.03, Tax Code.

Provides that a property owner desiring an appeal by binding arbitration files a request for arbitration with comptroller, rather than chief appraiser. Requires property owner filing arbitration request through an electronic system to make the arbitration deposit through that same system, otherwise it is paid by check or money order made out to comptroller.

Amends Sections 41A.04 and 41A.05 to reflect that the request for arbitration is filed with comptroller, rather than chief appraiser.

Amends Section 41A.08, Tax Code.

Requires property owner designation of agent to represent owner at arbitration to be made in writing on form prescribed by comptroller under Section 1.111. Requires agent to retain

form and produce upon request of property owner, appraisal district, appraisal review board, the arbitrator, or the comptroller.

Proposed effective: 1-1-24.

**Last Action:** 3-10-23 H Filed

[HB 5049](#) [Button, Angie Chen\(R\)](#) Relating to the authority of a lessee of property to appeal certain ad valorem tax determinations through binding arbitration.

**Companions:** [SB 2409](#) Hancock, Kelly(R) (Identical) 3-10-23 S Filed

Adds Section 41A.011, Tax Code.

Authorizes lessee of property valued at \$5 million or less who is contractually obligated to pay property taxes to challenge an ARB order through binding arbitration if owner does not appeal.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 H Filed

[HB 5050](#) [Button, Angie Chen\(R\)](#) Relating to notice by an appraisal review board that a protest has been dismissed because of failure by the property owner or the owner's designated agent to appear at the hearing on the protest.

**Companions:** [SB 241](#) Perry, Charles(R) (Identical) 3-22-23 S First placement on Senate Intent Calendar for [SB 2410](#) Hancock, Kelly(R) (Identical) 3-10-23 S Filed

Adds Section 41.45(e-3), Tax Code.

Requires ARB to provide notice of a dismissal for failure to appear for ARB hearing not later than 30th day after the hearing was scheduled to be held.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 H Filed

[HB 5054](#) [Button, Angie Chen\(R\)](#) Relating to the deadline by which a property owner is required to notify an appraisal review board of the owner's intent to appear at a protest hearing by telephone conference call or videoconference.

**Companions:** [SB 2411](#) Hancock, Kelly(R) (Identical) 3-10-23 S Filed

Amends Section 41.45(b-1), Tax Code.

Decreases time for property owner to elect a hearing by telephone or videoconference from the 10th day before the hearing to the 5th day.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 H Filed

[HB 5055](#) [Button, Angie Chen\(R\)](#) Relating to the deadline for an appraisal review board to deliver written notice of a hearing to determine whether good cause exists for the issuance of a subpoena.

**Companions:** [SB 2414](#) Hancock, Kelly(R) (Identical) 3-10-23 S Filed

Amends Section 41.61(c), Tax Code.

Increases notice an appraisal review board must give for the good cause hearing before issuing a subpoena to 15 days before hearing from current 5-day requirement.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 H Filed

[HB 5056](#) [Button, Angie Chen\(R\)](#) Relating to the information that the chief appraiser of an appraisal district may require an agent who electronically submits a designation of agent form to provide.

**Companions:** [SB 2413](#) Hancock, Kelly(R) (Identical)3-10-23 S Filed

Amends Section 1.111(k), Tax Code.

Eliminates requirement for agent electronically submitting a designation of agent form to submit the IP address.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 H Filed

[HB 5057](#) [Button, Angie Chen\(R\)](#) Relating to a requirement that certain appraisal districts maintain an Internet website and post certain information on the website.

**Companions:** [SB 2415](#) Hancock, Kelly(R) (Identical) 3-10-23 S Filed

Adds Section 6.17, Tax Code.

Requires appraisal district in counties with a population of 120,00 or more to maintain an Internet website.

Amends Section 25.02, Tax Code.

Requires chief appraiser of a district in a county with a population of 120,000 or more to post appraisal district records on the district's website and to continuously update the posted records to include any change in appraised value.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 H Filed

[HB 5059](#) [Button, Angie Chen\(R\)](#) Relating to the procedure by which the chief appraiser of an appraisal district is required to notify an owner of property that has been omitted from the appraisal roll that the property is being added to the roll.

**Companions:** [SB 2412](#) Hancock, Kelly(R) (Identical) 3-10-23 S Filed

Amends Section 1.07(d), Tax Code.

Requires notice of appraised value for property omitted from appraisal roll in preceding year to be sent via certified mail.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 H Filed

[HB 5133](#) [Bell, Cecil\(R\)](#) Relating to a requirement that an appraisal review board rely on an appraisal of residential real property prepared by an appraiser and submitted to the board by the property owner to determine a protest.

Amends Section 41.43, Tax Code.

Provides that if a property owner in a protest relating to residential real property submits an appraisal performed by a certified appraiser to the appraisal review board and gives the chief appraiser not less than 14 days' notice the appraisal review board will set the value at the value in the appraisal if the appraisal was performed not later than the 180th day before the first day of the protest hearing.

Amends Section 37.10, Penal Code.

Makes it a Class B misdemeanor if the appraisal described above submitted to the ARB was performed by a person with a contingency interest in the outcome of the hearing.

Proposed effective: 9-1-23. **Last Action:** 3-10-23 H Filed

[HB 5218](#) [Geren, Charlie\(R\)](#) Relating to abolishing the appraisal district for certain affected counties.

Amends Section 6.01, Tax Code.

Abolishes appraisal districts in "affected counties" and transfers duties to comptroller. "Affected county" is defined as a county: with a population of more than 2.1 million and which has both an airport jointly operated by two or more public agencies and an airport owned by the principal municipality in the county that does not offer commercial air service. Applies only to Tarrant County/Tarrant Appraisal District, as introduced.

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

**Last Action:** 3-10-23 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.

**Companions:** [HB 145](#) Vasut, Cody(R) (Enabling)2-23-23 H Introduced and referred to committee on House Ways and Means

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HB 295](#) Toth, Steve(R) (Enabling)2-23-23 H Introduced and referred to committee on House Ways and Means

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HB 335](#) Bell, Cecil(R) (Enabling)2-23-23 H Introduced and referred to committee on House Ways and Means

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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) [HB 543](#) Raymond, Richard(D) (Enabling) 2-23-23 H Introduced and referred to committee on House Ways and Means

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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:** [HB 707](#) Geren, Charlie(R) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means [HJR 30](#) Goldman, Craig(R) (Identical) 2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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) [HB 745](#) Dean, Jay(R) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means [HJR 73](#) Metcalf, Will(R) (Identical) 2-28-23 H Introduced and referred to committee on House Ways and Means [HJR 95](#) Leach, Jeff(R) (Identical) 1-26-23 H Filed [SJR 18](#) Kolkhorst, Lois(R) (Identical) 2-15-23 S Introduced and referred to committee on Senate Local Government

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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) [HB 774](#) Collier, Nicole(D) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HB 794](#) Schatzline, Nate (F)(R) (Enabling)2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HB 868](#) Bell, Keith(R) (Enabling)3- 1-23 H Introduced and referred to committee on House Ways and Means

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HB 1041](#) Tepper, Carl (F)(R) (Enabling)12-19-22 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 of 2.5 percent rather than 10 percent.

See HB 1041.

**Last Action:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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)

[HB 1083](#) Bucy, John(D) (Enabling) 12-21-22 H Filed [SJR 42](#) Flores, Pete(R) (Identical)3- 1-23 S Introduced and referred to committee on Senate Local Government

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HB 1189](#) Davis, Yvonne(D) (Enabling) 1- 5-23 H Filed

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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:** [HB 746](#) Dean, Jay(R) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means [HJR 74](#) Metcalf, Will(R) (Identical) 2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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:** [HB 1223](#) Metcalf, Will(R) (Enabling)1- 9-23 H Filed [HJR 51](#) Dean, Jay(R) (Identical) 2-28-23 H Introduced and referred to committee on House Ways and Means [HJR 95](#) Leach, Jeff(R) (Identical)1-26-23 H Filed [SJR 18](#) Kolkhorst, Lois(R) (Identical)2-15-23 S Introduced and referred to committee on Senate Local Government [SJR 47](#) Creighton, Brandon(R) (Identical)3- 1-23 S Introduced and referred to committee on Senate Local Government

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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:** [HB 1224](#) Metcalf, Will(R) (Enabling)1- 9-23 H Filed [HJR 72](#) Dean, Jay(R) (Identical) 2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HB 1566](#) Allison, Steve(R) (Enabling)1-24-23 H Filed

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:** 3- 3-23 H Introduced and referred to committee on House Ways and Means

[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) [HB 1733](#) Leach, Jeff(R) (Enabling)1-26-23 H Filed [HJR 51](#) Dean, Jay(R) (Identical) 2-28-23 H Introduced and referred to committee on House Ways and Means [HJR 73](#) Metcalf, Will(R) (Identical) 2-28-23 H Introduced and referred to committee on House Ways and Means [SJR 18](#) Kolkhorst, Lois(R) (Identical) 2-15-23 S Introduced and referred to committee on Senate Local Government

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:** 3- 3-23 H Introduced and referred to committee on House Ways and Means

[HJR 120 Campos, Liz\(D\)](#) 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.

**Companions:** [HB 2666](#) Campos, Liz(D) (Enabling) 2-22-23 H Filed

Proposes amendment to Article VIII, Texas Constitution, authorizing the Legislature to limit the total amount of taxes a school district can impose on an individual's property which qualifies as their residence homestead for at least 20 consecutive tax years. Allows Legislature to provide that the taxes may not exceed the amount imposed in that 20th tax year. Allows Legislature to provide that if the first tax year qualified for the homestead was before the 19th tax year before the law takes effect, the individual is considered to have qualified the homestead for the first time in the 19th tax year before the law took effect. Allows Legislature to provide that the limitation also applies to the surviving spouse if the owner dies. Allows the tax to be increased if an improvement is made on the property, under certain conditions.

See HB 2666.

**Last Action:** 3-13-23 H Introduced and referred to committee on House Ways and Means

[HJR 152 Jones, Jolanda \(F\)\(D\)](#) 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 taxation.

**Companions:** [HB 3713](#) Jones, Jolanda (F)(D) (Enabling) 3-20-23 H Introduced and referred to committee on House Ways and Means

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 percent rather than 10 percent.

See HB 3713.

**Last Action:** 3-15-23 H Introduced and referred to committee on House Ways and Means

[HJR 173 Tepper, Carl \(F\)\(R\)](#) Proposing a constitutional amendment authorizing the legislature to permit the owner of a parcel of real property that is located in more than one county to elect to have the property appraised.

**Companions:** [HB 4607](#) Tepper, Carl (F)(R) (Enabling) 3-22-23 H Introduced and referred to committee on House Ways and Means

Proposes amendment to Section 18(b), Article VIII, Texas Constitution, permitting property owner with a single parcel located in more than one county to elect which appraisal district appraises the property for ad valorem taxation.

See HB 4607.

**Last Action:** 3- 9-23 H Filed

[HJR 176](#) [Murr, Andrew\(R\)](#) Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value for ad valorem tax purposes in a tax year of land designated for agricultural use or open-space land.

**Companions:** [HB 4576](#) Murr, Andrew(R) (Enabling) 3-22-23 H Introduced and referred to committee on House Ways and Means

Proposes amendment to Section 1-d, Article VIII, Texas Constitution, authorizing legislature to impose a limitation on the increase of agricultural land's value over the prior year's value of 10 percent.

See HB 4576.

**Last Action:** 3- 9-23 H Filed

[HJR 195](#) [Howard, Donna\(D\)](#) Proposing a constitutional amendment providing for an adjustment of the limitation on the total amount of ad valorem taxes that may be imposed by a school district on the residence homestead.

**Companions:** [HB 5042](#) Howard, Donna(D) (Enabling)3-10-23 H Filed

Proposes amendment to Section 1-b(d), Article VIII of the Texas Constitution, authorizing the legislature to provide for a reduction in the 2024 tax ceiling for individuals who were subject to the ceiling for 2021 or earlier. The ceiling will be reduced by the product of the 2021 tax rate and \$15,000.

See HB 5042.

**Last Action:** 3-10-23 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:** 2-15-23 S Introduced and referred to committee on Senate Local Government

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

**Companions:** [SJR 14](#) Johnson, Nathan(D) (Enabling)2-15-23 S Introduced and referred to committee on Senate Finance

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:** 2-15-23 S Introduced and referred to committee on Senate Finance

[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.

**Companions:** [HB 3008](#) Bryant, John(D) (Identical) 2-28-23 H Filed

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:** 2-15-23 S Introduced and referred to committee on Senate Local Government

[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) 2-28-23 H Introduced and referred to committee on House Ways and Means [HB 1223](#) Metcalf, Will(R) (Identical) 1- 9- 23 H Filed [HB 1733](#) Leach, Jeff(R) (Identical)1-26-23 H Filed [SB 881](#) Creighton, Brandon(R) (Identical) 3- 1-23 S Introduced and referred to committee on Senate Local Government

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:** 2-15-23 S Introduced and referred to committee on Senate Local Government

[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.

**Companions:** [SJR 19](#) Kolkhorst, Lois(R) (Enabling) 2-15-23 S Introduced and referred to committee on Senate Local Government

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:** 2-15-23 S Introduced and referred to committee on Senate Local Government

[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) 2-23-23 H Introduced and referred to committee on House Ways and Means

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:** 2-15-23 S Introduced and referred to committee on Senate Local Government

[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:** 2-15-23 S Introduced and referred to committee on Senate Local Government

[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:** 2-15-23 S Introduced and referred to committee on Senate Local Government

[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:** 3-20-23 S Committee action pending Senate Local Government

[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.

**Companions:** [HB 2420 Shine, Hugh\(R\)](#) (Identical) 2-16-23 H Filed

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:** 3-20-23 S Committee action pending Senate Local Government

[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:** 2-15-23 S Introduced and referred to committee on Senate Local Government

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

**Companions:** [SJR 34 Blanco, Cesar\(D\)](#) (Enabling)2-17-23 S Introduced and referred to committee on Senate Local Government

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.

**Last Action:** 2-17-23 S Introduced and referred to committee on Senate Local Government

[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.

**Companions:** [SB 1409 Miles, Borris\(D\)](#) (Identical)3- 1-23 S Filed [SJR 38 Miles, Borris\(D\)](#) (Enabling) 2-17-23 S Introduced and referred to committee on Senate Local Government

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:** 2-17-23 S Introduced and referred to committee on Senate Local Government

[SB 871 Springer, Drew\(R\)](#) Relating to the exemption of inventory from ad valorem taxation.

**Companions:** [SJR 46 Springer, Drew\(R\)](#) (Enabling)3- 1-23 S Introduced and referred to committee on Senate Local Government

Adds Section 11.36, Tax Code.

Provides an exemption from taxation for inventory. Defines inventory as a finished good held for sale or resale; raw or finished material held to be incorporated into or attached to tangible personal property to create a finished good; or residential real property that has never been occupied as a residence and is held for sale in the ordinary course of a trade or business.

Amends multiple sections of the Tax Code to remove references to appraisal or taxation of inventory.

Repeals Sections 6.24(c); 11.253(a)(1); 23.12; 23.121; 23.1211; 23.122; 23.123; 23.124; 23.1241; 23.1242; 23.1243; 23.125; 23.126; 23.127; 23.128 23.129, and 41.47(c-1), Tax Code. See SJR 46.

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

**Last Action:** 3- 1-23 S Introduced and referred to committee on Senate Local Government

[SB 879](#) [Creighton, Brandon\(R\)](#) Relating to a limitation on increases in the appraised value of commercial real property for ad valorem tax purposes.

**Companions:** [SJR 48](#) Creighton, Brandon(R) (Enabling)3- 1-23 S Introduced and referred to committee on Senate Local Government

Adds Section 23.231 and amends various section of Tax Code.

Imposes a 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). Provides that the limitation expires on January 1 of the tax year following change in ownership or the property ceasing to meet definition of commercial real property. Allows value of new improvements (other than those for disaster remediation) to be added to the value of the property.

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 SJR 48.

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

**Last Action:** 3- 1-23 S Introduced and referred to committee on Senate Local Government

[SB 880](#) [Creighton, Brandon\(R\)](#) Relating to the determination of the market value of property for ad valorem tax purposes.

**Companions:** [SB 1644](#) Creighton, Brandon(R) (Refiled from 87R Session)

Amends Section 23.0101, Tax Code.

Prohibits chief appraiser from using income method to determine market value of "commercial real property" (property used for other than single-family, multi-family, industrial, or quarry purposes).

Amends Section 23.012, Tax Code, to conform to above.

Proposed effective: 1-1-24.

**Last Action:** 3- 1-23 S Introduced and referred to committee on Senate Local Government

[SB 881](#) [Creighton, Brandon\(R\)](#) 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) 2-28-23 H Introduced and referred to committee on House Ways and Means [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) 2-15-23 S Introduced and referred to committee on Senate Local Government

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 SJR 47.

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

**Last Action:** 3- 1-23 S Introduced and referred to committee on Senate Local Government

[SB 882](#) [Creighton, Brandon\(R\)](#) Relating to the selection and administration of an appraisal review board in certain counties.

**Companions:** [HB 3322](#) Metcalf, Will(R) (Refiled from 87R Session)[SB 1099](#) Creighton, Brandon(R) (Refiled from 87R Session)[HB 2249](#) Metcalf, Will(R) (Identical) 2-13-23 H Filed

Adds Section 6.4101, Tax Code.

Provides for the election of appraisal review board members in a county with a population of more than 400,000 and that is adjacent to a county with a population of more than 3.3 million and no other counties with a population of more than 300,000. Establishes a board of three members elected by the voters of the county at the general election. Establishes two-year terms beginning January 1 of odd-numbered years. Requires individual be a resident of the county for at least two years before the date of the election to be eligible to serve on board. Provides that the appraisal district board of directors fills vacancies by appointment. Establishes grounds for removal.

Adds Section 6.4102, Tax Code.

Requires an application for a place on the ballot to be filed with the county judge of the county for which the appraisal district is established and be accompanied by a filing fee of \$250.

Amends Sections 6.052, 6.411, 6.412, and 5.413, Tax Code.

Makes changes recognizing elected as well as appointed board members.

Adds, section 6.414(h), Tax Code.

Provides that a majority of the appraisal review board members of a board elected under Section 6.4101 to provide for auxiliary board members appropriate to heat protests. Provides

that the board prepares a list of qualified auxiliary board members to submit to the commissioners court of the county, who will appoint the auxiliary board members.

Proposed effective: 1-1-25, except Section 6.4102 which takes effect 1-1-24. Elections for appraisal review board members created by this act to take place beginning with the general election conducted in 2024.

**Last Action:** 3- 1-23 S Introduced and referred to committee on Senate Local Government

[SB 883](#) [Creighton, Brandon\(R\)](#) Relating to the selection of the chief appraiser of an appraisal district in certain counties.

**Companions:** [HB 2253](#) Metcalf, Will(R) (Identical) 2-13-23 H Filed

Adds Section 6.0502, Tax Code.

Provides for the election of a chief appraiser of an appraisal district in a county with a population of more than 400,000 and that is adjacent to a county with a population of more than 3.3 million and no other counties with a population of more than 300,000. Establishes two-year terms beginning January 1 of odd-numbered years. Requires individual be a resident of the county, for at least four years before the date of the election to be eligible to serve on board. Provides that the commissioners court fills a vacancy by appointment. Provides that references in other law to a chief appraiser as an employee of an appraisal district shall be construed to apply to the elected chief appraiser.

Adds Section 6.0503, Tax Code.

Requires an application for a place on the ballot to be filed with the county judge of the county for which the appraisal district is established and be accompanied by a filing fee of \$1,250.

Amends Sections 1.15, 6.035, and 22.28(d), Tax Code, and Section 1151.164, Occupations Code.

Makes changes accounting for both elected and employed chief appraisers.

Proposed effective: 1-1-25, except Section 6.0503 which takes effect 9-1-23. Elections for board members required by this act to take place beginning with the general election conducted in 2024.

**Last Action:** 3- 1-23 S Introduced and referred to committee on Senate Local Government

[SB 1019](#) [Hughes, Bryan\(R\)](#) Relating to a limitation on increases in the appraised value of real property other than a residence homestead for ad valorem tax purposes.

**Companions:** [SJR 53](#) Hughes, Bryan(R) (Enabling) 2-17-23 S Filed

Adds Section 23.231, Tax Code.

Imposes a limitation on the increase in appraised value of 15 percent (plus value of new improvements) for real property other than property that qualifies as a residence homestead or receives special valuation under Subchapters C, D, E, F, G or H of Chapter 23, Tax Code. 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 SJR 53. Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

**Last Action:** 3- 3-23 S Introduced and referred to committee on Senate Local Government

[SB 1065](#) [Middleton, Mayes \(F\)\(R\)](#) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem tax purposes.

**Companions:** [HB 96](#) Toth, Steve(R) (Refiled from 87R Session) [SJR 55](#) Middleton, Mayes (F)(R) (Enabling) 2-21-23 S Filed

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. Provides a freeze at the 2023 value for property owners who first qualified for the residence homestead prior to 2023.

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 provide 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 persona acquiring the property qualifies for an exemption for a residence homestead.

Repeals Section 23.23(e), (f), and (g), Tax Code.

See SJR 55.

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

**Last Action:** 3- 3-23 S Introduced and referred to committee on Senate Local Government

[SB 1123](#) [Zaffirini, Judith\(D\)](#) Relating to the eligibility of a person to serve on the appraisal review board of certain appraisal districts.

Amends Section 6.412(d), Tax Code.

Removes prohibition against service on the appraisal review board in a county with a population of 120,00 or more if the person served for all or part of three previous terms as a board member or auxiliary board member on the appraisal review board.

Proposed effective: 1-1-24. **Last Action:** 3- 9-23 S Introduced and referred to committee on Senate Local Government

[SB 1168](#) [Birdwell, Brian\(R\)](#) Relating to the governance and administration of an appraisal district.

Amends Section 6.03, Tax Code.

Changes membership on appraisal district board of directors to appointments by the commissioner's court. Provides that taxing units shall nominate nominees from which commissioners court makes the appointments. Establishes a board of five members appointed each of the four commissioners' precincts in the county, with one member appointed from the county at large. Requires individual be a resident of the commissioners' precinct (or the county, for the at-large director) for at least two years before the date of the appointment to be eligible to serve on board. Changes the current formula for a taxing units votes for board members, reducing the product of the former formula by a factor of 10; if the product of the formula is less than one, the taxing unit may nominate one nominee for the precinct in which the majority of the taxing unit is located; if the product is one or more but less than five, the taxing unit may nominate two nominees for a precinct in which any part of the taxing unit is located; if the product is five or more but less than 10, the taxing unit may nominate three nominees for a precinct in which any part of the taxing unit is located; if the product is 10 or more but less than 20, the taxing unit may nominate four nominees for a precinct in which any part of the taxing unit is located; if the product is 20 or more, the taxing unit may nominate four nominees for a precinct in which any part of the taxing unit is located and one nominee who resides anywhere in the county.

Amends Section 6.031, Tax Code.

Makes similar changes for appraisal districts with more than five board members. Amends various sections of the Tax Code to conform to changes to nomination and appointment procedures rather than form taxing unit election procedures. Repeals Sections 6.03(f), (h), (i), and (k-1); 6.031(g); 6.033(e); and Section 6.034, Tax Code.

Proposed effective: 1-1-24, except that provision relating to appointment of directors effective 9-1-23, with new directors' terms beginning 1-1-24.

**Last Action:** 3- 9-23 S Introduced and referred to committee on Senate Local Government

[SB 1191](#) [Zaffirini, Judith\(D\)](#) Relating to late applications for the appraisal of land for ad valorem tax purposes as qualified open-space land following the death of the owner of the land.

Amends Section 23.541, Tax Code.



Allows for late application for appraisal as agricultural land if the land was appraised as agricultural land in the preceding tax year, the former owner died during the preceding tax year, the application is filed not later than the delinquency date for the year for which the application is filed, and the application is filed by the surviving spouse or surviving child of former owner, the executor or administrator of the estate of the former owner or a fiduciary acting upon behalf of a surviving spouse or surviving child of the decedent. Excuses the late filing application penalty if this section applies.

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

**Last Action:** 3- 9-23 S Introduced and referred to committee on Senate Local Government

[SB 1349](#) [Zaffirini, Judith\(D\)](#) Relating to the authority of an appraisal district to purchase, finance the purchase of, or lease real property or construct or finance the construction of improvements to real property.

**Companions:** [HB 2908](#) Murr, Andrew(R) (Identical) 3-14-23 H Introduced and referred to committee on House Ways and Means

Amends Section 6.051, Tax Code.

Authorized appraisal district board to finance the purchase of real property or finance the construction of improvements to real property. Provides that such financing does not require approval of the taxing units.

Provides that, for purchasing and construction transactions that do require taxing unit approval, if a governing body fails to timely act on the proposed transaction, the proposal is treated as if it had been approved by governing body. Current law provides that failure to timely act results in a disapproval.

Proposed effective: 9-1-23.

**Last Action:** 3-16-23 S Introduced and referred to committee on Senate Local Government

[SB 1377](#) [Parker, Tan \(F\)\(R\)](#) Relating to the selection of the chief appraiser of an appraisal district.

**Companions:** [HB 808](#) Metcalf, Will(R) (Identical) 3- 1-23 H Introduced and referred to committee on House Ways and Means [HB 2500](#) Bell, Cecil(R) (Identical)

3-13-23 H Introduced and referred to committee on House Ways and Means

[HB 2766](#) Slaton, Bryan(R) (Identical)3-13-23 H Introduced and referred to committee on House Ways and Means

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:** 3-16-23 S Introduced and referred to committee on Senate Local Government

[SB 1409](#) [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 of the owner.

**Companions:** [SB 639](#) Miles, Borris(D) (Identical) 2-17-23 S Introduced and referred to committee on Senate Local Government

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.

**Last Action:** 3-16-23 S Introduced and referred to committee on Senate Local Government

[SB 1454](#) [Paxton, Angela\(R\)](#) Relating to the reappraisal for ad valorem taxation purposes of real property on which a building completely destroyed by a casualty is located.

**Companions:** [HB 3608](#) Hefner, Cole(R) (Identical) 3-16-23 H Introduced and referred to committee on House Ways and Means

Adds Section 23.025, Tax Code.

Requires chief appraiser, on request of property owner to reappraise a residence homestead that is completely destroyed by a casualty, unless the property qualifies for an exemption under Section 11.35 as the result of the same casualty. Requires property owner request to

be in writing not later than the 180th day after the date of the casualty. Tasks comptroller with developing guidelines for reappraisal process including guidelines for determining whether a property is completely destroyed. Specifies chief appraiser is to include in records after reappraisal the date of the casualty and the appraised value both before and after the casualty occurred. Provides a prorated method of calculating taxes based on the values before and after the casualty occurred.

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

**Last Action:** 3-16-23 S Introduced and referred to committee on Senate Local Government

**SB 1455** [Paxton, Angela\(R\)](#) Relating to the eligibility of land for appraisal for ad valorem tax purposes as qualified open-space land.

**Companions:** [HB 3857](#) Thimesch, Kronda (F)(R) (Identical)3-20-23 H Introduced and referred to committee on House Ways and Means

Amends Section 23.51, Tax Code.

Provides that in determining degree of intensity for purposes of open-space land, the chief appraiser shall distinguish between various agricultural production methods, including organic, sustainable, pastured poultry, rotational grazing, and other uncommon production methods or systems. Clarifies that producing fruits and vegetables is an "agricultural use."

Adds Section 23.5215, Tax Code.

Tasks the comptroller, in conjunction with the Texas A&M AgriLife Extension Service, representatives of appraisal districts, and representatives of agricultural producers, with developing guidelines for uncommon agricultural uses and for determining when land under 10 acres in size qualifies as open-space land.

Proposed effective: 9-1-23.

**Last Action:** 3-16-23 S Introduced and referred to committee on Senate Local Government

**SB 1487** [Bettencourt, Paul\(R\)](#) Relating to the electronic delivery of certain communications required or permitted under the Property Tax Code.

**Companions:** [HB 1609](#) Shine, Hugh(R) (Identical) 3- 7-23 H Introduced and referred to committee on House Ways and Means

Amends Sections 1.07 and 1.085, Tax Code.

Requires a "tax official" to deliver any "communication" to be delivered 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 property owner 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 to comply beginning with the 2025 tax year.

Proposed effective: 1-1-24.

**Last Action:** 3-16-23 S Introduced and referred to committee on Senate Local Government

[SB 1532 Miles, Borris\(D\)](#) Relating to the confidentiality of certain home address information in property tax appraisal records.

**Companions:** [HB 3327 Wu, Gene\(D\)](#) (Identical) 3-15-23 H Introduced and referred to committee on House State Affairs

Amends Section 25.025(a), Tax Code.

Adds an employee of a public defender's office (as defined in Article 26.044(a), Code of Criminal Procedure) to the list of individuals who may make their home address information confidential in property tax appraisal records.

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

**Last Action:** 3-16-23 S Introduced and referred to committee on Senate Business and Commerce

[SB 1771](#) [King, Phil \(F\)\(R\)](#) Relating to the appraisal for ad valorem tax purposes of property owned by certain electric cooperatives.

**Companions:** [HB 4130](#) Hefner, Cole(R) (Identical) 3-21-23 H Introduced and referred to committee on House Ways and Means

Adds Section 23.1212, Tax Code.

Provides that an electric cooperative, as defined by Utilities Code, with taxable property in more than one appraisal district may elect to have the property appraised at its presumptive value, which is defined as 20% of the net book value of the property. Requires property owner to apply by the deadline for filing rendition statements or property reports. Provides that the chief appraiser may exceed the presumptive appraised value if the increase is supported by clear and convincing evidence.

Proposed effective: 9-1-23.

**Last Action:** 3-20-23 S Introduced and referred to committee on Senate Local Government

[SB 1800](#) [Springer, Drew\(R\)](#) Relating to the deadline for certain officials of an appraisal district to take certain actions.

**Companions:** [HB 3291](#) Thierry, Shawn(D) (Identical) 3-15-23 H Introduced and referred to committee on House Ways and Means

Amends various Sections, Tax Code.

Changes the deadlines and procedures for a chief appraiser acting on applications for exemptions and for special valuations. Provides that in addition to approving or denying an application a chief appraiser may disapprove an application and require additional information from applicant. Current version states the chief "requests," rather than "requires" additional information. Provides that for appraisal districts in a county with a population less than one million, the chief appraiser shall make the determination on an application not later than the 90th day after the later of the date the applicant's land is first eligible for appraisal under this subchapter or the date the applicant provides to the chief appraiser the information necessary for the chief appraiser to determine the application. Allows a chief appraiser to make the determination as soon as practicable if it is not practicable to decide before the 90th day. Provides that, for counties with a population of one million or more the deadline is the 120th day rather than 90th. Makes clarifying amendments to chief appraiser's duty to notify applicant of disapproval and need for additional information.

Makes similar changes to appraisal review board's deadlines to hear and determine motions and protests. Provides that when a hearing is required on a motion for correction that if the request for a hearing is made on or after January 1 but before September 1, the ARB for a district in a county with a population of less than one million shall schedule the hearing not later than the 90th day after the ARB approves the appraisal records, or a soon thereafter as practicable. Provides that, for counties with a population of one million or more the deadline is the 120th day rather than 90th. States that if request for hearing is made on or after September 1 but before January 1 of the following tax year the ARB shall schedule a hearing not later than the 90th or 120th day after the request for a hearing, if the county's population is less than one million or one million or more, respectively.

Provides similar deadlines for a protest hearing, requiring the hearing to be set not later than the 90th or 120th day after the date the ARB approves the appraisal records, or as soon thereafter as practicable.

Proposed effective: 1-1-24.

**Last Action:** 3-20-23 S Introduced and referred to committee on Senate Local Government

**SB 1801 Springer, Drew(R)** Relating to a requirement that each appraisal district periodically confirm that recipients of residence homestead exemptions qualify for those exemptions.

**Companions:** **HB 2747** Darby, Drew(R) (Identical)3-13-23 H Introduced and referred to committee on House Ways and Means

Adds Section 11.43(h-1), Tax Code.

Requires chief appraiser of an appraisal district to develop a program for the periodic review of each residence homestead exemption granted by the district under Section 11.13 to confirm that the recipient of the exemption still qualifies for the exemption at least once every five tax years. Allows the program to provide for the review to take place in phases, with a portion of the exemptions reviewed in each tax year.

Proposed effective: 9-1-23.

**Last Action:** 3-20-23 S Introduced and referred to committee on Senate Local Government

**SB 1842 Kolkhorst, Lois(R)** Relating to a requirement that an appraisal district maintain and post certain information on an Internet website.

Amends Section 6.17, Tax Code.

Requires each appraisal district to maintain a website.

Amends Section 1.086, Tax Code.

Requires chief appraiser to provide a form on website to allow owner of residence homestead to elect for notices under Section 1.086 to be sent via email.

Adds Section 6.308, Tax Code.

Requires appraisal district to list the name of each member of the board of directors, the member's official email address, mailing address, and telephone number. Requires that email address of a member of the board of directors must include the members name and be monitored by the member.

Amends Section 6.16, Tax Code.

Requires chief appraiser to post list maintained under this section on the district's website.

Amends Section 25.19 and Section 41.01, Tax Code, to reflect that all districts must now maintain a website.

Proposed effective: 9-1-23.

**Last Action:** 3-20-23 S Introduced and referred to committee on Senate Local Government

**SB 1891 Springer, Drew(R)** Relating to the eligibility of a person to serve on the appraisal review board of certain appraisal districts.

**Companions:** **HB 3272** Thierry, Shawn(D) (Identical) 3-15-23 H Introduced and referred to committee on House Ways and Means

Amends Section 6.412, Tax Code.

Clarifies term limits for appraisal review board members. Specifies that a person serving all or part of three consecutive terms as a member or auxiliary member of review board in a county with 120,000 or more population is ineligible to serve on the appraisal review board during a term that begins on January 1 following the third of the consecutive terms.

Proposed effective: 9-1-23.

**Last Action:** 3-20-23 S Introduced and referred to committee on Senate Local Government

**SB 1892 Springer, Drew(R)** Relating to the eligibility of land for appraisal for ad valorem tax purposes as qualified open-space land based on its use to raise or keep bees.

Amends Section 23.51, Tax Code.

Adopts definition of "bee" and "colony" in Agriculture Code.

Adds Section 23.5215, Tax Code.

Establishes standards for land to qualify for open-space appraisal based on raising or keeping bees. Requires minimum of six colonies located on the land at least nine months of the year. For land over 5 acres, requires an additional colony for every 2.5 acres over 5. Provides that land that qualifies for open-space solely on raising or keeping bees may not subsequently qualify for open space if the owner changes the use to wildlife management.

Proposed effective: 1-1-24.

**Last Action:** 3-20-23 S Introduced and referred to committee on Senate Local Government

**SB 1923 Springer, Drew(R)** Relating to the right of the chief appraiser of an appraisal district, the appraisal district, or the appraisal review board of the appraisal district to bring certain claims in an appeal of an order.

Repeals Section 42.02, Tax Code, authorizing chief appraiser to appeal an order of appraisal review board in certain circumstances.

Amends Section 42.21(b), Tax Code, to conform to repeal.

Amends Section 42.23, Tax Code.

Prohibits a chief appraiser, appraisal district or appraisal review board from bringing a counterclaim in an appeal under Chapter 42.

Proposed effective: 9-1-23.

**Last Action:** 3-20-23 S Introduced and referred to committee on Senate Local Government

[SB 2005 Lamantia, Morgan \(F\)\(D\)](#) Relating to the form of an appraisal review board order determining a protest.

Amends Section 5.07, Tax Code.

Requires comptroller to prescribe form for appraisal review board order.

Amends Section 25.25, Tax Code.

Requires ARB to issue order under Section 25.25 using the comptroller's form.

Amends Section 41.07, Tax Code.

Requires ARB to issue order on taxing unit challenges using the comptroller's form.

Amends Section 41.47, Tax Code.

Requires ARB to issue order determining protest using the comptroller's form.

Proposed effective: 1-1-24.

**Last Action:** 3-21-23 S Introduced and referred to committee on Senate Local Government

[SB 2131 Miles, Borris\(D\)](#) Relating to the treatment of a replacement structure for a structure that was rendered uninhabitable or unusable by a casualty or by wind or water damage as a new improvement for ad valorem tax purposes.

Amends Sections 11.26, 11.261, and 23.23, Tax Code.

Removes the provision that allowed a chief appraiser to add the value of new improvements, for certain homestead properties, if the improvements were a replacement to a structure rendered uninhabitable by a casualty if the exterior of the replacement structure is of higher quality construction and composition than that of the replaced structure.

Proposed effective: 1-1-24.

**Last Action:** 3-21-23 S Introduced and referred to committee on Senate Local Government



[SB 2153](#) [Sparks, Kevin \(F\)\(R\)](#) Relating to certain school district tax abatements for power system reliability projects.

**Companions:** [HB 4429](#) Landgraf, Brooks(R) (Identical)3-21-23 H Introduced and referred to committee on House Ways and Means

Amends Section 312.002, Tax Code.

Allows school districts to enter into tax abatement agreements under Subchapter D, added by this act.

Amends Section 312.0025, Tax Code.

Allows school, district to designate an area as a reinvestment zone for the purposes of Subchapter D, added by this act.

Adds Sections 312.501-.503, Tax Code.

Requires a school district to execute a tax abatement agreement for 10 years with the owner of a power system reliability project to exempt the project from school district maintenance and operation ad valorem taxation the value of any improvements greater than \$30 million in appraised value. Defines power system reliability project as an improvement to real property: with an appraised value of at least \$1 billion that was first placed in service on or after January 1, 2024, that is used to construct and operate a natural gas electric generation facility, and that is located in a reinvestment zone created by the school district. Requires chief appraiser to provide copies of tax abatement agreements involving power system reliability projects to the comptroller by June 1 of each year.

Amends Section 403.302, Government Code.

Adds reference to power system reliability project abatements for purposes of comptroller's property value study.

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

**Last Action:** 3-22-23 S Introduced and referred to committee on Senate Natural Resources/Economic Development

[SB 2353](#) [Hughes, Bryan\(R\)](#) Relating to appeals to justice courts of certain appraisal review board orders.

Adds Section 42.35, Tax Code.

Authorizes a property owner to appeal an appraisal review board order to justice court, rather than district court, if the only issue is a determination of appraised value or eligibility for an exemption from taxation and the amount of taxes due on the portion of the taxable value of the property that is in dispute, calculated using the preceding year's tax rates, is \$20,000 or less. Establishes venue in the precinct in which property is located. Provides for refiling in district court if the appeal is dismissed by justice court because it determines it does not have jurisdiction.

Adds Section 42.36, Tax Code.

Provides that for an appeal to justice court an appraisal district may be, but is not required to be, represented by legal counsel.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 S Filed

[SB 2355 Bettencourt, Paul\(R\)](#) Relating to the appeal of certain ad valorem tax determinations through binding arbitration.

**Companions:** [HB 4980](#) Noble, Candy(R) (Identical) 3-10-23 H Filed

Amends Section 41A.03, Tax Code.

Provides that a property owner desiring an appeal by binding arbitration files a request for arbitration with comptroller, rather than chief appraiser. Requires property owner filing arbitration request through an electronic system to make the arbitration deposit through that same system, otherwise it is paid by check or money order made out to comptroller.

Amends Sections 41A.04 and 41A.05 to reflect that the request for arbitration is filed with comptroller, rather than chief appraiser.

Amends Section 41A.08, Tax Code.

Requires property owner designation of agent to represent owner at arbitration to be made in writing on form prescribed by comptroller under Section 1.111. Requires agent to retain form and produce upon request of property owner, appraisal district, appraisal review board, the arbitrator, or the comptroller.

Proposed effective: 1-1-24.

**Last Action:** 3-10-23 S Filed

[SB 2357 Parker, Tan \(F\)\(R\)](#) Relating to ad valorem taxation.

Amend numerous sections of the Tax Code.

Amends Section 1.111, Tax Code. Allows a property owner to designate a new agent for a tax year without automatically revoking the designation of an agent for a prior tax year.

Amends Sections 5.07, 25.25, 41.07, and 41.47, Tax Code. Requires comptroller to prescribe form for appraisal review board orders. Requires ARB to use the form when issuing orders on motions for corrections, taxing unit challenges, and protests.

Amends Section 11.261 and 23.51, Tax Code. Includes the products of hydroponic farming as farm and ranch products and as an "agricultural use."

Amends Section 11.24, Tax Code. Authorizes property owner of a structure or archaeological site subject to the exemption under this Section to protest the appraised value of the structure or site separate from the land value or to protest the allocation of appraised value between the structure or site and the land.

Amends Section 11.43, Tax Code. Reduces the time in which a chief appraiser may remove an erroneously granted exemption from five years to three years for real property and to two years for personal property.

Adds Section 11.4392, Tax Code. Requires chief appraiser to accept and process a late application for an exemption under Section 11.28 or an agreement under Chapter 312 after the deadline for filing has passed if it is filed on or before June 15.

Amends Section 23.28, Tax Code. Reduces the penalty for a late filed rendition statement or property report to 5 percent of the total amount of taxes from the current 10 percent.

Amends Section 22.30, Tax Code. Requires chief appraiser to waive penalty for late filed rendition or property report if the property owner has not previously filed a delinquent rendition or report.

Amends Section 23.52, Tax Code. Authorizes chief appraiser to appraise a portion of a parcel of land if it qualifies for open-space appraisal even if the remainder of the parcel does not.

Adds Section 23.527, Tax Code. Allows for the reinstatement of the qualification as open-space land for land that previously qualified but then lost the qualification due to a solar power or wind power facility use on the land if the facility is no longer in operation and the land is currently devoted principally to agricultural use to the degree of intensity generally accepted in the area.

Adds Section 25.255, Tax Code. Requires a chief appraiser correcting a tax roll including pursuant to and ARB order under Section 25.25 or Chapter 41 and a court order under Chapter 42, to show the exact dollar amount of the appraised value.

Amends Section 26.09, Tax Code. Provides that omitted property added to a roll under Section 25.21 do not incur interest under Section 26.09(d).

Amends Section 31.01, Tax Code. Requires tax bill to include exact numbers, not rounded, for the appraised value, assessed value, and taxable value of the property and to include the appraisal district account number for the property.

Amends Section 41.67, Tax Code. Allows a property owner to submit evidence electronically at any point before or during a protest hearing.

Amends Section 41.45, Tax Code. Forbids ARB to deny a person a hearing if the person and the chief appraiser are both present in person.

Amends Section 41A.09, Tax Code. Prohibits arbitrator from raising the appraised value above the amount the chief appraiser submitted to the ARB.

Amends Section 42.01, Tax Code. Allows a person who owned property at any time during the tax year to appeal an ARB order to district court.

Amends Section 42.21, Tax Code. Changes the deadline for a property owner to file appeal in district court to the later of the 60th day after it receives notice that an ARB order has been entered or September 1 of the year in which the order is entered. Provides that an

owner may file an appeal at any time after the protest hearing, after notifying the ARB that the owner and chief appraiser have agreed to a disposition under Section 41.47(g) or (g-1), or after submitting an affidavit to the ARB under Section 41.45(b). Extends the time for amending a petition to include an ARB order for a subsequent tax year until the 90th day after the date the owner receives notice of a final ARB order.

Amends Section 42.23, Tax Code. Prohibits chief appraiser, appraisal district, or ARB from filing a counterclaim. Prohibits appraisal district from seeking affirmative relief. Provides that an entity is not required to be registered to do business in Texas to bring an appeal and prohibits discovery on the issue or making registration a prerequisite to a settlement discussion and allows a court to sanction a party for doing so. Allows a party to object to third-party discovery and states that a court may only allow third-party discovery if the discovery is necessary under generally accepted appraisal practices and would be admissible at trial. Imposes the same limitations on discovery of closing statements, rent rolls, and operating statements in an appeal under Section 42.26. Forbids the court from ordering discovery unless requested by a party or imposing deadlines on discovery that fall before the deadlines in the Rules of Civil Procedure unless agreed to by the parties.

Amends Section 81.024, Government Code. Requires the Texas Supreme Court to amend the Texas Disciplinary Rules of Professional Conduct to make a discovery request concerning a foreign entities registration in Texas that is forbidden under Section 42.23, described above, a violation of the Rules, subjecting the requesting attorney to discipline.

Adds Section 42.232, Tax Code. Prohibits a district court from setting a case under Chapter 42 for trial less than 12 months after the date the appeal is filed absent agreement of the parties. Requires the trial court to grant a continuance to a party who has not previously been granted a continuance and requires the continuance be for not less than 6 months.

Adds Section 42.232, Tax Code. Requires district court to transfer a case to the State Office of Administrative Hearings if the party requesting was entitled to seek review under Chapter 2003, Government Code, provided owner makes request not later than the 30th day before the date the case is originally set for trial.

Amends Section 42.26, Tax Code. Prohibits a court from raising an appraised value above the value the chief appraiser submitted to the ARB. Prohibits appraisal district from seeking discovery of financial information, including a rent roll or appraisal, if the sole cause of action is under Section 42.26.

Amends Section 42.41, Tax Code. Requires tax assessor to correct tax roll after a final judgement to indicate and exact dollar amount of the value determined by the court.

Amends Section 42.43, Tax Code. Extends the time for a refund after a final judgment to 60 days rather than 21.

Repeals Section 42.02, Tax Code, authorizing chief appraiser to appeal an order of appraisal review board in certain circumstances.

Proposed effective: 1-1-24.

**Last Action:** 3-10-23 S Filed

[SB 2408](#) [Hancock, Kelly\(R\)](#) Relating to the system for appraising property for ad valorem tax purposes.

Amends Section 1.07(d), Tax Code.

Requires notice of appraised value for property omitted from appraisal roll in preceding year to be sent via certified mail.

Amends Section 1.111(k), Tax Code.

Eliminates requirement for agent electronically submitting a designation of agent form to submit the IP address.

Adds Section 6.17, Tax Code.

Requires appraisal district in counties with a population of 120,000 or more to maintain an Internet website.

Amends Section 25.02, Tax Code.

Requires chief appraiser of a district in a county with a population of 120,000 or more to post appraisal district records on the district's website and to continuously update the posted records to include any change in appraised value.

Amends Section 41.61(c), Tax Code.

Increases notice an appraisal review board must give for the good cause hearing before issuing a subpoena to 15 days before hearing from current 5-day requirement.

Adds Section 41A.011, Tax Code.

Authorizes lessee of property valued at \$5 million or less who is contractually obligated to pay property taxes to challenge an ARB order through binding arbitration if owner does not appeal.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 S Filed

[SB 2410](#) [Hancock, Kelly\(R\)](#) Relating to notice by an appraisal review board that a protest has been dismissed because of failure by the property owner or the owner's designated agent to appear at the hearing on the protest.

**Companions:** [HB 5050](#) Button, Angie Chen(R) (Identical) 3-10-23 H Filed

Adds Section 41.45(e-3), Tax Code.

Requires ARB to provide notice of a dismissal for failure to appear for ARB hearing not later than 30th day after the hearing was scheduled to be held.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 S Filed

[SB 2411](#) [Hancock, Kelly\(R\)](#) Relating to the deadline by which a property owner is required to notify an appraisal review board of the owner's intent to appear at a protest hearing by telephone conference call or videoconference.

**Companions:** [HB 5054](#) Button, Angie Chen(R) (Identical) 3-10-23 H Filed

Amends Section 41.45(b-1), Tax Code.

Decreases time for property owner to elect a hearing by telephone or videoconference from the 10th day before the hearing to the 5th day.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 S Filed

[SB 2412](#) [Hancock, Kelly\(R\)](#) Relating to the procedure by which the chief appraiser of an appraisal district is required to notify an owner of property that has been omitted from the appraisal roll that the property is being added to the roll.

**Companions:** [HB 5059](#) Button, Angie Chen(R) (Identical) 3-10-23 H Filed

Amends Section 1.07(d), Tax Code.

Requires notice of appraised value for property omitted from appraisal roll in preceding year to be sent via certified mail.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 S Filed

[SB 2413](#) [Hancock, Kelly\(R\)](#) Relating to the information that the chief appraiser of an appraisal district may require an agent who electronically submits a designation of agent form to provide.

**Companions:** [HB 5056](#) Button, Angie Chen(R) (Identical) 3-10-23 H Filed

Amends Section 1.111(k), Tax Code. Eliminates requirement for agent electronically submitting a designation of agent form to submit the IP address.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 S Filed

[SB 2414](#) [Hancock, Kelly\(R\)](#) Relating to the deadline for an appraisal review board to deliver written notice of a hearing to determine whether good cause exists for the issuance of a subpoena.

**Companions:** [HB 5055](#) Button, Angie Chen(R) (Identical) 3-10-23 H Filed

Amends Section 41.61(c), Tax Code.

Increases notice an appraisal review board must give for the good cause hearing before issuing a subpoena to 15 days before hearing from current 5-day requirement.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 S Filed

[SB 2415](#) [Hancock, Kelly\(R\)](#) Relating to a requirement that certain appraisal districts maintain an Internet website and post certain information on the website.

**Companions:** [HB 5057](#) Button, Angie Chen(R) (Identical) 3-10-23 H Filed

Adds Section 6.17, Tax Code.

Requires appraisal district in counties with a population of 120,00 or more to maintain an Internet website.

Amends Section 25.02, Tax Code.

Requires chief appraiser of a district in a county with a population of 120,000 or more to post appraisal district records on the district's website and to continuously update the posted records to include any change in appraised value.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 S Filed

[SB 2427](#) [Zaffirini, Judith\(D\)](#) Relating to the eligibility of land for appraisal for ad valorem tax purposes as qualified open-space land.

Amends Section 23.57, Tax Code.

Provides that land qualifies for open-space appraisal if it is currently devoted principally to (1) wildlife management or (2) raising or keeping bees for pollination or for the production of human food or other tangible products to the degree of intensity generally accepted in the area, if the land has been devoted principally to agricultural use or to the production of timber or forest products for three of the preceding five years.

Proposed effective: 1-1-24.

**Last Action:** 3-10-23 S Filed

[SB 2526](#) [Campbell, Donna\(R\)](#) Relating to the appraisal and ad valorem taxation of Type 1 Municipal Solid Waste Landfills.

Adds Section 23.27, Tax Code.

Requires chief appraiser to use the market data comparison method as described by Section 23.013 using comparable sales data of unimproved land divided by 12 when appraising real property comprising a regulatory "Facility" area, or real property surrounded by a regulatory "Buffer zone", as those terms are defined in Title 30 of the Texas Administrative Code.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 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.

**Companions:** [SB 103](#) Johnson, Nathan(D) (Enabling)2-15-23 S Introduced and referred to committee on Senate Finance

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:** 2-15-23 S Introduced and referred to committee on Senate Finance

[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) 2-28-23 H Introduced and referred to committee on House Ways and Means [HJR 73](#) Metcalf, Will(R) (Identical) 2-28-23 H Introduced and referred to committee on House Ways and Means [HJR 95](#) Leach, Jeff(R) (Identical) 1-26-23 H Filed [SB 152](#) Kolkhorst, Lois(R) (Enabling)2-15-23 S Introduced and referred to committee on Senate Local Government

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.

**Last Action:** 2-15-23 S Introduced and referred to committee on Senate Local Government

[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.

**Companions:** [SB 178](#) Kolkhorst, Lois(R) (Enabling)2-15-23 S Introduced and referred to committee on Senate Local Government

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:** 2-15-23 S Introduced and referred to committee on Senate Local Government

[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.

**Companions:** [SB 547](#) Blanco, Cesar(D) (Enabling)2-17-23 S Introduced and referred to committee on Senate Local Government



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:** 2-17-23 S Introduced and referred to committee on Senate Local Government

[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)

[SB 639](#) Miles, Borris(D) (Enabling) 2-17-23 S Introduced and referred to committee on Senate Local Government

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:** 2-17-23 S Introduced and referred to committee on Senate Local Government

[SJR 46 Springer, Drew\(R\)](#) Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation a person's inventory.

**Companions:** [SB 871](#) Springer, Drew(R) (Enabling)3- 1-23 S Introduced and referred to committee on Senate Local Government

Proposes amendment to Section 1(d), Article VIII, Texas Constitution, and adding subsection (g-1), authorizing Legislature to exempt from ad valorem taxation a person's inventory, which may be defined by general law.

See SB 871.

**Last Action:** 3- 1-23 S Introduced and referred to committee on Senate Local Government

[SJR 53 Hughes, Bryan\(R\)](#) 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.

**Companions:** [SB 1019](#) Hughes, Bryan(R) (Enabling)2-17-23 S Filed

Proposes amendment to Section 1, Article VIII, Texas Constitution, adding subsection (p), authorizing Legislature limit the maximum appraised value of real 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 115 percent, or a greater percentage, of the appraised value of the property for the preceding tax year.

See SB 1019.

**Last Action:** 3- 3-23 S Introduced and referred to committee on Senate Local Government

[SJR 55](#) [Middleton, Mayes \(F\)\(R\)](#) Proposing a constitutional amendment authorizing the legislature to provide that the appraised value of a residence homestead for ad valorem tax purposes is the market value of the property.

**Companions:** [HJR 8](#) Toth, Steve(R) (Refiled from 87R Session) [SB 1065](#) Middleton, Mayes (F)(R) (Enabling)2-21-23 S Filed

Proposes amendment to Section 1(i), Article VIII, Texas Constitution, authorizing Legislature to provide that the market value of a residence homestead is the market value for the first year a property qualified for the residence homestead exemption.

See SB 1065.

**Last Action:** 3- 3-23 S Introduced and referred to committee on Senate Local Government

## 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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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) [HJR 25](#) Zwiener, Erin(D) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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) 2-23-23 H Introduced and referred to committee on House Ways and Means  
[HJR 16](#) Bernal, Diego(D) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means

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 exemption 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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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) 2-23-23 H Introduced and referred to committee on House Ways and Means [HJR 16](#) Bernal, Diego(D) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HJR 13 Johnson, Jarvis\(D\) \(Enabling\)](#) 2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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 or by a Type B corporation under Chapter 505 if the property is used for a public purpose.

Proposed effective: 1-1-24.

**Last Action:** 3- 6-23 H Committee action pending House Ways and Means

[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.

**Companions:** [HJR 21 Schofield, Mike\(R\) \(Enabling\)](#) 2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HJR 23 Shine, Hugh\(R\) \(Enabling\)](#)2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

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

**Companions:** [SB 834 King, Phil \(F\)\(R\) \(Identical\)](#)3- 1-23 S Introduced and referred to committee on Senate Local Government

Amends Section 11.18, Tax Code.

Exempts from taxation royalty interests owned by a charitable organization.

Proposed effective: 1-1-24.

**Last Action:** 3-16-23 H Reported favorably form committee on House Ways and Means

[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)2-28-23 H Introduced and referred to committee on House Ways and Means [HJR 30](#) Goldman, Craig(R) (Enabling)2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HJR 43](#) Raymond, Richard(D) (Enabling)

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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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) [HJR 45](#) Shaheen, Matt(R) (Enabling) 3- 6-23 H Meeting set for 10:00 A.M., JHR 140, House Ways and Means

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:** 3-13-23 H Voted favorably from committee on House Ways and Means

[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.

**Companions:** [HJR 44](#) Raymond, Richard(D) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HJR 47](#) Harris, Cody(R) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 3- 6-23 H Committee action pending House Ways and Means

[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) 2-23-23 H Introduced and referred to committee on House Ways and Means [HJR 49](#) Geren, Charlie(R) (Enabling) 2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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) 2-15-23 S Introduced and referred to committee on Senate Local Government

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. Amends 11.134(b) to require 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:** 3- 3-23 H Introduced and referred to committee on House Ways and Means

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

**Companions:** [HJR 96](#) Talarico, James(D) (Enabling) 1-30-23 H Filed

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:** 3- 7-23 H Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HJR 101](#) Rogers, Glenn(R) (Enabling) 2- 6-23 H Filed

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:** 3- 8-23 H Introduced and referred to committee on House Ways and Means

[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)[HJR 108](#) Jones, Venton (F)(D) (Enabling) 2- 8-23 H Filed [SB 854](#) West, Royce(D) (Identical) 3- 1-23 S Introduced and referred to committee on Senate Local Government

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:** 3- 8-23 H Introduced and referred to committee on House Ways and Means

[HB 2303](#) [Martinez Fischer, Trey\(D\)](#) Relating to an increase in the amount of the exemption of residence homesteads from ad valorem taxation by a school district.

Amends Section 11.13(b), Tax Code.

Increases the residence homestead exemption for a school district to \$100,000.

Proposed effective: 9-1-23.

**Last Action:** 3- 9-23 H Introduced and referred to committee on House Ways and Means

[HB 2397](#) [Guillen, Ryan\(R\)](#) Relating to the eligibility of certain property to continue to qualify for an ad valorem tax exemption or special appraisal following certain changes in ownership.

Adds Section 11.43(c), Tax Code.

Provides that ownership will not have been considered to have been changed if ownership of the property is transferred to a surviving spouse or a surviving child of the former owner.

Amends Sections 23.54 and 23.541, Tax Code.

Provides that ownership of land that is appraised for agricultural use is not considered to have changed ownership if the new owner uses the land in materially the same way as the form owner and the agricultural use is overseen or conducted by the same individuals who oversaw or conducted the use in the preceding tax year.

Proposed effective: 1-1-24. **Last Action:** 3- 9-23 H Introduced and referred to committee on House Ways and Means

[HB 2467](#) [Martinez Fischer, Trey\(D\)](#) Relating to an increase in the amount of the exemption of residence homesteads from ad valorem taxation by a school district.

**Companions:** [HJR 115](#) Martinez Fischer, Trey(D) (Enabling) 2-17-23 H Filed

Amends Section 11.13(b), Tax Code.

Increases the residence homestead exemption for a school district to \$100,000.

Amends Tax Code Section 11.26.

Provides that the ceiling limitation will be calculated for 2024 if the individual qualified before 2024.

Amends Section 46.071, Education Code.

Provides for additional state aid to a school district.

Proposed effective: 9-1-23.

**Last Action:** 3-13-23 H Introduced and referred to committee on House Ways and Means

[HB 2656](#) [Leach, Jeff\(R\)](#) Relating to an increase in the amount of the exemption of residence homesteads from ad valorem taxation by a school district, an adjustment in the amount of the limitation on school district.

**Companions:** [HJR 122](#) Leach, Jeff(R) (Enabling) 2-22-23 H Filed

Amends Section 11.13(b), Tax Code

Increases the residence homestead exemption for a school district to \$65,000.

Amends Section 11.26, Tax Code.

States that the ceiling limitation will be calculated for 2024 if the individual qualified before 2024, minus \$25,000 times the 2024 tax rate.

Amends Section 46.071, Education Code.

Provides additional state aid to a school district.

See HJR 122.

Proposed effective: 1-1-2024 if voters approve constitutional amendment November 2023.

**Last Action:** 3-13-23 H Introduced and referred to committee on House Ways and Means

[HB 2666](#) [Campos, Liz\(D\)](#) Relating to the limitation on the total amount of ad valorem taxes that a school district may impose on the residence homestead of an individual and the surviving spouse.

**Companions:** [HJR 120](#) Campos, Liz(D) (Enabling) 2-22-23 H Filed

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 20 consecutive tax years.

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 20th year; or the amount of taxes as limited by Section 11.26, if applicable.

Continues the limitation if 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 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.

Requires assessor to add back taxes due if the limitation was erroneously allowed.

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

See HJR 120.

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

**Last Action:** 3-13-23 H Introduced and referred to committee on House Ways and Means

[HB 3083](#) [Harrison, Brian\(R\)](#) Relating to an exemption from ad valorem taxation of a portion of the appraised value of tangible personal property a person owns that is held or used for the production of income.

**Companions:** [HJR 136](#) Harrison, Brian(R) (Enabling) 3-15-23 H Introduced and referred to committee on House Ways and Means

Amends Section 11.145, Tax Code.

Provides that a person is entitled to an exemption of \$2,500 of the appraised value of tangible personal property, rather than an exemption if the property has a taxable value of \$2,500.

Adds Section 22.01, Tax Code.

Requires rendition if the appraised value exceeded \$2,500.

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

**Last Action:** 3-14-23 H Introduced and referred to committee on House Ways and Means

[HB 3205](#) [Zwiener, Erin\(D\)](#) Relating to an increase in the amount of the exemption of residence homesteads from ad valorem taxation by a school district, an adjustment in the amount of the limitation on school district ad valorem taxes.

Amends Section 11.13(b), Tax Code.

Increases the amount of the residence homestead exemption to \$75,000 from \$40,000. Beginning in 2024, would also increase the amount of the exemption by the amount of the percentage change in the average value of homesteads statewide. Amends Section 11.26 to adjust the ceiling limitation if an individual qualified for the ceiling before 2024. The amount of the limitation would be \$10,000 multiplied by the 2024 tax rate. Amends Sec. 46.071, Education Code. Adjusts the amount of state aid.

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

**Last Action:** 3-15-23 H Introduced and referred to committee on House Ways and Means

[HB 3241](#) [Guillen, Ryan\(R\)](#) Relating to the exemption of certain assets used for agricultural production from property taxes.

**Companions:** [HJR 141](#) Guillen, Ryan(R) (Enabling)3-15-23 H Introduced and referred to committee on House Ways and Means

Adds Section 11.162, Tax Code.

Creates an exemption for "farm production inputs," including seeds, weaned animals, fertilizer, pesticides, feed, and other resources.

Proposed effective: 9-1-23.

**Last Action:** 3-15-23 H Introduced and referred to committee on House Ways and Means

[HB 3242](#) [Hefner, Cole\(R\)](#) Relating to the eligibility of the surviving spouse of an elderly person who qualified for a local option exemption from ad valorem taxation by a taxing unit of a portion of the appraised value.

**Companions:** [SB 1381](#) Eckhardt, Sarah(D) (Identical)3-16-23 S Introduced and referred to committee on Senate Local Government

Amends Section 11.43, Tax Code.

Requires that the application form for Section 11.13 include the date of birth of the applicant's spouse.

Adds Section 11.43(m-2).

Entitles surviving spouse to the residence homestead exemption without applying if the appraisal district learns of the spouse's death and the surviving spouse is otherwise entitled to receive the exemption as shown by information in the appraisal district records or information provided by the Texas Department of Public Safety.

Proposed effective: 1-1-24.

**Last Action:** 3-15-23 H Introduced and referred to committee on House Ways and Means

[HB 3291](#) [Thierry, Shawn\(D\)](#) Relating to the deadline for certain officials of an appraisal district to take certain actions.

**Companions:** [SB 1800](#) Springer, Drew(R) (Identical)3-20-23 S Introduced and referred to committee on Senate Local Government

Amends various Sections, Tax Code.

Changes the deadlines and procedures for a chief appraiser acting on applications for exemptions and for special valuations. Provides that in addition to approving or denying an application a chief appraiser may disapprove an application and require additional information from applicant. Current version states the chief "requests," rather than "requires" additional information. Provides that for appraisal districts in a county with a population less than one million, the chief appraiser shall make the determination on an application not later than the 90th day after the later of the date the applicant's land is first eligible for appraisal under this subchapter or the date the applicant provides to the chief appraiser the information necessary for the chief appraiser to determine the application. Allows a chief appraiser to make the determination as soon as practicable if it is not practicable to decide before the 90th day. Provides that, for counties with a population of one million or more the deadline is the 120th day rather than 90th. Makes clarifying amendments to chief appraiser's duty to notify applicant of disapproval and need for additional information.

Makes similar changes to appraisal review board's deadlines to hear and determine motions and protests. Provides that when a hearing is required on a motion for correction that if the request for a hearing is made on or after January 1 but before September 1, the ARB for a district in a county with a population of less than one million shall schedule the hearing not later than the 90th day after the ARB approves the appraisal records, or as soon thereafter as practicable. Provides that, for counties with a population of one million or more the deadline is the 120th day rather than 90th. States that if request for hearing is made on or after September 1 but before January 1 of the following tax year the ARB shall schedule a hearing not later than the 90th or 120th day after the request for a hearing, if the county's population is less than one million or one million or more, respectively.

Provides similar deadlines for a protest hearing, requiring the hearing to be set not later than the 90th or 120th day after the date the ARB approves the appraisal records, or as soon thereafter as practicable.

Proposed effective: 1-1-24.

**Last Action:** 3-15-23 H Introduced and referred to committee on House Ways and Means

[HB 3355](#) [Landgraf, Brooks\(R\)](#) Relating to exemption from taxation of facilities, devices, or methods used to control pollution.

Amends Sections 11.31(b), (i) and (k), Tax Code.

Alters the definition to a facility, device or method for pollution control to exclude vehicles. The facility, device or method can be demonstrated to prevent, monitor, control or reduce pollution, or used for carbon dioxide sequestration or removing carbon dioxide from the air. The appraised value shall be no less than 25 percent of the cost of capital of the pollution control property.

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

**Last Action:** 3-15-23 H Introduced and referred to committee on House Ways and Means

[HB 3409](#) [Bailes, Ernest\(R\)](#) Relating to the treatment for ad valorem tax purposes of exotic animals raised or kept for agricultural use.

Amends Section 11.16(c), Tax Code.

Includes exotic animals as a farm product.

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

**Last Action:** 3-16-23 H Introduced and referred to committee on House Ways and Means

[HB 3640](#) [Noble, Candy\(R\)](#) Relating to an exemption from ad valorem taxation of a portion of the appraised value of a property that is the primary residence of an adult who has an intellectual or developmental disability.

**Companions:** [HJR 150](#) Noble, Candy(R) (Enabling)3-15-23 H Introduced and referred to committee on House Ways and Means [SB 2163](#) King, Phil (F)(R) (Identical) 3-22-23 S Introduced and referred to committee on Senate Local Government

Adds Section 11.36, Tax Code.

Grants an exemption equal to the amount of the Section 11.13(b) exemption for real property that is the primary residence of an adult who has intellectual or developmental disability and is related to the owner within the third degree of consanguinity and is not used to produce income.

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

**Last Action:** 3-16-23 H Introduced and referred to committee on House Ways and Means

[HB 3691](#) [Hefner, Cole\(R\)](#) Relating to the exemption from ad valorem taxation of certain property owned by a charitable organization that is engaged in providing housing and related facilities and services to persons who are at least 62 years of age.

**Companions:** [SB 1255](#) Hughes, Bryan(R) (Identical)3- 9-23 S Introduced and referred to committee on Senate Local Government

Amends Section 11.18(d), Tax Code.

Adds providing support to children with disabilities in need of residential care as a charitable function. Also adds charitable housing and services for a facility designed to meet the needs of someone age 62 or older.

Proposed effective: 1-1-24. **Last Action:** 3-16-23 H Introduced and referred to committee on House Ways and Means

[HB 3757](#) [Wilson, Terry\(R\)](#) 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)

[HB 1083](#) Bucy, John(D) (Identical) 3- 2-23 H Introduced and referred to committee on House Ways and Means [HJR 153](#) Wilson, Terry(R) (Enabling)3-15-23 H Introduced and referred to committee on House Ways and Means [SB 830](#) Flores, Pete(R) (Identical)3- 1-23 S Introduced and referred to committee on Senate Local Government

Amends Section 11.261, Tax Code.

Allows a taxing unit other than a school district to create a tax ceiling for an individual who is disabled or over age 65.

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

**Last Action:** 3-20-23 H Introduced and referred to committee on House Ways and Means

[HB 3969](#) [Cook, David\(R\)](#) Relating to the exemption from ad valorem taxation of income-producing tangible personal property having a value of less than a certain amount.

**Companions:** [HJR 158](#) Cook, David(R) (Enabling) 3-15-23 H Introduced and referred to committee on House Ways and Mean

Amends Section 11.145, Tax Code.

Increases the exemption on tangible personal property from \$2,500 to \$40,000.

Proposed effective: 1-1-24.

**Last Action:** 3-20-23 H Introduced and referred to committee on House Ways and Means

[HB 3970](#) [Cook, David\(R\)](#) Relating to the exemption from ad valorem taxation of mineral interests having a value of less than a certain amount.

**Companions:** [HJR 159](#) Cook, David(R) (Enabling)3-15-23 H Introduced and referred to committee on House Ways and Means

Amends Section 11.146, Tax Code.

Increases the exemption of a mineral interest from \$500 to \$5,000.

Proposed effective: 1-1-24.

**Last Action:** 3-20-23 H Introduced and referred to committee on House Ways and Means

[HB 3972](#) [Cook, David\(R\)](#) 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) 2-28-23 H Introduced and referred to committee on House Ways and Means [HB 1223](#) Metcalf, Will(R) (Identical) 3- 3-23 H Introduced and referred to committee on House Ways and Means [HB 1733](#) Leach, Jeff(R) (Identical) 3- 7-23 H Introduced and referred to committee on House Ways and Means [HJR 160](#) Cook, David(R) (Enabling) 3-15-23 H Introduced and referred to committee on House Ways and Means

Amends Section 23.23(a), Tax Code.



Lowers the appraised value cap from 10 percent to 5 percent.

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

**Last Action:** 3-20-23 H Introduced and referred to committee on House Ways and Means

[HB 3974](#) [Cook, David\(R\)](#) Relating to an exemption from ad valorem taxation by a taxing unit located wholly or partly in a populous county of a specified dollar amount, or a greater dollar amount specified by the governing body.

**Companions:** [HJR 161](#) Cook, David(R) (Enabling) 3-15-23 H Introduced and referred to committee on House Ways and Means

Amends Section 11.13, Tax Code.

Allows a taxing unit in a county with a population of 200,000 or more to adopt an exemption of \$25,000.

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

**Last Action:** 3-20-23 H Introduced and referred to committee on House Ways and Means

[HB 4029](#) [Schofield, Mike\(R\)](#) Relating to an exemption from ad valorem taxation by a school district of a dollar amount or a percentage, whichever is greater, of the appraised value of a residence homestead.

**Companions:** [HJR 162](#) Schofield, Mike(R) (Enabling) 3-15-23 H Introduced and referred to committee on House Ways and Means

Amends Section 11.13, Tax Code.

Increases homestead exemption of \$40,000 or 26.7 percent of the appraised value, whichever is greater. Amends Section 11.26 to adjust the ceiling limitation if an individual qualified for the ceiling before 2024. The amount of the limitation would be \$15,000 multiplied by the 2022 tax rate.

Amends Section 46.071, Education Code.

Adjusts the amount of state aid due to the change in the exemption.

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

**Last Action:** 3-20-23 H Introduced and referred to committee on House Ways and Means

[HB 4077](#) [Noble, Candy\(R\)](#) Relating to the procedure for qualifying for an exemption from ad valorem taxation of the residence homestead of an elderly person

Amends Section 11.43, Tax Code.

Provides that if a person is turning 65 in the next tax year, they will not be required to apply for the exemption if the appraisal district has information in its records or receives information from the Texas Department of Public Safety which shows they qualify.

Proposed effective: 1-1-24.

**Last Action:** 3-20-23 H Introduced and referred to committee on House Ways and Means

[HB 4158](#) [Schofield, Mike\(R\)](#) Relating to the determination and reporting of the number of residence homesteads of elderly or disabled persons that are subject to the limitation on the total amount of ad valorem taxes that may be imposed.

Amends Section 11.26, Tax Code.

Requires the chief appraiser to determine the number of residence homesteads subject to the tax ceiling for each school district and report that number to the comptroller.

Proposed effective: 1-1-24.

**Last Action:** 3-21-23 H Introduced and referred to committee on House Ways and Means

[HB 4181](#) [Munoz, Sergio\(D\)](#) Relating to an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a military service member who is killed or fatally injured in the line of duty.

**Companions:** [HJR 165](#) Munoz, Sergio(D) (Enabling)3-15-23 H Introduced and referred to committee on House Ways and Means [SB 1604](#) Paxton, Angela(R) (Identical)3-16-23 S Introduced and referred to committee on Senate Local Government

Amends Section 11.133, Tax Code.

Grants an exemption to the surviving spouse of a qualifying military service member killed in the line of duty. A qualifying military service member is a member of the armed forces or a military technician (dual status) as defined under federal law.

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

**Last Action:** 3-21-23 H Introduced and referred to committee on House Ways and Means

[HB 4261](#) [Cook, David\(R\)](#) Relating to a limitation on increases in the appraised value for ad valorem tax purposes of the residence homesteads of military veterans, individuals who are disabled or 65 years of age or older.

Adds Section 23.231, Tax Code.

Limits the increase in the appraised value of a residence homestead of a veteran, disabled individual, or an individual age 65 or older to the lesser of the market value of the most recent tax year, or the sum of the appraised value for the first year they applied for this limitation and the market value of new improvements. States that an improvement is not a new improvement under certain conditions if it is a replacement structure.

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

**Last Action:** 3-21-23 H Introduced and referred to committee on House Ways and Means

[HB 4463](#) [Shine, Hugh\(R\)](#) Relating to the authority to file an application for certain ad valorem tax exemptions after the filing deadline if an exemption for the property was previously canceled because it was erroneously granted.

Amends Section 11.436, Tax Code.

Allows an organization that believes that an exemption under Section 11.181 (for an organization improving property for low-income housing) or Section 11.1825 (for an organization constructing or rehabilitating low-income housing) was erroneously removed to apply for the exemption not later than the seventh anniversary of the date the chief appraiser canceled the previously granted exemption.

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

**Last Action:** 3-21-23 H Introduced and referred to committee on House Ways and Means

[HB 4478](#) [Button, Angie Chen\(R\)](#) Relating to the establishment of a limitation on the total amount of ad valorem taxes that a county may impose on the residence homesteads of individuals who are disabled or elderly and their surviving spouses.

**Companions:** [HJR 171](#) Button, Angie Chen(R) (Enabling)3-15-23 H Introduced and referred to committee on House Ways and Means

Adds Section 11.262, Tax Code.

States that a county cannot increase the amount of taxes imposed on the residence homestead of a person who is disabled or over age 65. If the individual qualified the property for a Section 11.13(c) exemption before 2024, the amount of the limitation will be the amount of the 2023 tax plus any 2024 tax attributable to improvements made in 2023. A surviving spouse who is disabled or age 55 or older will receive the same limitation.

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

**Last Action:** 3-21-23 H Introduced and referred to committee on House Ways and Means

[HB 4618](#) [Bucy, John\(D\)](#) Relating to a temporary exemption for a residence homestead rendered uninhabitable.

Adds Section 11.36, Tax Code.

Creates an exemption for a residence homestead which has been rendered uninhabitable but is not located in a disaster area. The amount of the exemption will be 30, 60 or 100 percent depending on the damage assessment rating determined by the chief appraiser. The exemption expires on January 1 of the first tax year when the property is reappraised under Section 25.18.

Proposed effective: 9-1-23.

**Last Action:** 3-22-23 H Introduced and referred to committee on House Ways and Means

[HB 4645](#) [Flores, Lulu \(F\)\(D\)](#) Relating to the exemption from ad valorem taxation of certain property used to provide low-income or moderate-income housing.

**Companions:** [SB 2324](#) Zaffirini, Judith(D) (Identical) 3-22-23 S Introduced and referred to committee on Senate Local Government

Amends Section 11.1825, Tax Code.

Adds as an organization entitled to an exemption an organization that leases land for improvements that the organization constructs or rehabilitates to provide housing to persons meeting an income eligibility requirement.

Proposed effective: 1-1-24.

**Last Action:** 3-22-23 H Introduced and referred to committee on House Ways and Means

[HB 4750](#) [Leach, Jeff\(R\)](#) Relating to increasing the maximum amount of a homestead exemption granted to disabled veterans.

Amends Section 11.22, Tax Code.

Increases the maximum exemption for disabled veterans from \$12,000 to \$17,000.

Proposed effective: 9-1-23.

**Last Action:** 3-22-23 H Introduced and referred to committee on House Ways and Means

[HB 4774](#) [Button, Angie Chen\(R\)](#) Relating to the exemption from ad valorem taxation of property owned by an organization engaged primarily in performing charitable functions.

**Companions:** [SB 2361](#) Parker, Tan (F)(R) (Identical)3-10-23 S Filed

Amends Section 11.184, Tax Code.

Removes the requirement that a qualified charitable organization reapply after the fifth year. The organization continues to receive the exemption until it no longer owns the property, or the comptroller determines that the organization no longer qualifies.

Proposed effective: 1-1-24.

**Last Action:** 3-22-23 H Introduced and referred to committee on House Ways and Means

[HB 4851](#) [Martinez Fischer, Trey\(D\)](#) Relating to an exemption from ad valorem taxation of the real and personal property owned and exclusively used by a labor organization for the organization's operations.

**Companions:** [HJR 183](#) Martinez Fischer, Trey(D) (Enabling)3-10-23 H Filed

Adds Section 11.36, Tax Code.

Grants an exemption for the real and personal property owned by a labor organization.

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

**Last Action:** 3-10-23 H Filed

[HB 4901](#) [Bonnen, Greg\(R\)](#) Relating to the exemption from ad valorem taxation of certain tangible personal property held by a manufacturer of medical or biomedical products as a finished good or used.

**Companions:** [HJR 184](#) Bonnen, Greg(R) (Enabling)3-10-23 H Filed

[SB 2289](#) Huffman, Joan(R) (Identical) 3-22-23 S Introduced and referred to committee on Senate Finance

Adds Section 11.36, Tax Code.

Allows an exemption for medical or biomedical property a person owns or leases located in a medical or biomedical manufacturing facility.

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

**Last Action:** 3-10-23 H Filed

[HB 4950](#) [Gervin-Hawkins, Barbara\(D\)](#) Relating to an exemption from ad valorem taxation of the amount of the appraised value of real property that arises from the installation in the property of certain energy efficiency-related improvements.

**Companions:** [HJR 187](#) Gervin-Hawkins, Barbara(D) (Enabling) 3-10-23 H Filed

Adds Section 11.272, Tax Code.

Allows an exemption for the portion of market value of real property that arises from the installation in the property of an energy efficiency-related improvement.

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

**Last Action:** 3-10-23 H Filed

[HB 5013](#) [Jones, Jolanda \(F\)\(D\)](#) Relating to an exemption from ad valorem taxation of 50 percent of the appraised value of the residence homestead of a person who has received a residence homestead exemption on the property.

**Companions:** [HJR 191](#) Jones, Jolanda (F)(D) (Enabling) 3-10-23 H Filed

Amends Section 11.13, Tax Code.

Allows an exemption of 50 percent of the appraised value if the individual has received a Section 11.13 exemption for at least the preceding 10 years.

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

**Last Action:** 3-10-23 H Filed

[HB 5042](#) [Howard, Donna\(D\)](#) Relating to an adjustment of the limitation on the total amount of ad valorem taxes that may be imposed by a school district on the residence homestead of an individual who is elderly or disabled.

**Companions:** [HJR 195](#) Howard, Donna(D) (Enabling) 3-10-23 H Filed

Amends Section 11.26, Tax Code.

Provides that for an individual who qualifies for this section's limitations in 2024, but who first qualified their property as a homestead residence in 2021 or earlier, sets the tax ceiling as the amount computed under subsection (a-10) minus the product of the 2022 tax rate and \$15,000.

Amends Section 46.071, Education Code.

Adjusts state aid to compensate for the lost revenue.

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

**Last Action:** 3-10-23 H Filed

[HB 5046](#) [Toth, Steve\(R\)](#) Relating to an increase in the amount of the exemption of residence homesteads from ad valorem taxation by a school district, an adjustment in the amount of the limitation on school district ad valorem taxes.

**Companions:** [SB 3](#) Bettencourt, Paul(R) (Identical)3-22-23 S Passed (Vote: Y: 31/N: 0)

Amends Section 11.13, Tax Code.

Increases the homestead exemption for school districts from \$40,000 to \$70,000.

Amends Section 11.26, Tax Code.

Reduces the amount of the ceiling by the product of the 2022 tax rate and \$15,000 for individuals who were subject to the ceiling in 2021 or earlier. Also adjusts state aid to compensate for the lost revenue.

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

**Last Action:** 3-10-23 H Filed

[HB 5134](#) [Bell, Cecil\(R\)](#) 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.

**Companions:** [HB 215](#) Johnson, Jarvis(D) (Identical)2-23-23 H Introduced and referred to committee on House Ways and Means [HJR 196](#) Bell, Cecil(R) (Enabling)3-10-23 H Filed

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 older, and the property was the surviving spouse's residence homestead when the spouse and remains the surviving spouse's homestead.

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

**Last Action:** 3-10-23 H Filed

[HB 5157](#) [Jones, Jolanda \(F\)\(D\)](#) Relating to the amount of the exemption from ad valorem taxation by a school district of the appraised value of the residence homestead of a person who is elderly or disabled.

Amends Section 11.13(c), Tax Code.

Increases the exemption for a disabled or over-65 owner to \$560,000 from \$10,000.

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

**Last Action:** 3-10-23 H Filed

[HB 5293](#) [Tinderholt, Tony\(R\)](#) Relating to the exemption from ad valorem taxation of the total appraised value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran.

**Companions:** [HJR 206](#) Tinderholt, Tony(R) (Enabling) 3-10-23 H Filed

Amends Section 11.131, Tax Code.

Grants an exemption of the total appraised value of the surviving spouse's residence homestead if the surviving spouse has not remarried. Removes the requirement that the property had been the property of the disabled veteran.

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

**Last Action:** 3-10-23 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) [HB 215](#) Johnson, Jarvis(D) (Enabling) 2-23-23 H Introduced and referred to committee on House Ways and Means

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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) [HB 144](#) Bernal, Diego(D) (Enabling) 2-23-23 H Introduced and referred to committee on House Ways and Means  
[HB 147](#) Bernal, Diego(D) (Enabling) 2-23-23 H Introduced and referred to committee on House Ways and Means

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HB 117](#) Bernal, Diego(D) (Enabling)2-23-23 H Introduced and referred to committee on House Ways and Means

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HB 402](#) Schofield, Mike(R) (Enabling) 2-23-23 H Introduced and referred to committee on House Ways and Means

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HB 419](#) Shine, Hugh(R) (Enabling)2-23-23 H Introduced and referred to committee on House Ways and Means

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means



[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.

**Companions:** [HB 40](#) Zwiener, Erin(D) (Enabling)

2-23-23 H Introduced and referred to committee on House Ways and Means

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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:** [HB 481](#) Goldman, Craig(R) (Enabling) 2-23-23 H Introduced and referred to committee on House Ways and Means [HJR 49](#) Geren, Charlie(R) (Identical)2-28-23 H Introduced and referred to committee on House Ways and Means

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HB 582](#) Raymond, Richard(D) (Enabling)2-23-23 H Introduced and referred to committee on House Ways and Means

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HB 610](#) Raymond, Richard(D) (Enabling)2-23-23 H Introduced and referred to committee on House Ways and Means

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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)

[HB 596](#) Shaheen, Matt(R) (Enabling) 3- 6-23 H Meeting set for 10:00 A.M., JHR 140, House Ways and Means

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:** 3-13-23 H Voted favorably from committee on House Ways and Means

[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.

**Companions:** [HB 623](#) Harris, Cody(R) (Enabling)3- 6-23 H Meeting set for 10:00 A.M., JHR 140, House Ways and Means

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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HB 1801](#) Talarico, James(D) (Enabling)1-30-23 H Filed [SJR 64](#) West, Royce(D) (Identical) 2-23-23 S Filed

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:** 3- 3-23 H Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HB 1934](#) Rogers, Glenn(R) (Enabling) 2- 6-23 H Filed

Proposes amendment to 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:** 3- 3-23 H Introduced and referred to committee on House Ways and Means 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) [HB 2054](#) Jones, Venton (F)(D) (Enabling) 2- 8-23 H Filed

Proposes amendment to Section 1-b, Article VIII, Texas Constitution, authorizing commissioners court of a county to exempt from ad valorem taxation by the county a portion, expressed as a dollar amount, not to exceed \$100,000, of the appraised value of the residence homestead of an individual.

**Last Action:** 3- 3-23 H Introduced and referred to committee on House Ways and Means

[HJR 115 Martinez Fischer, Trey\(D\)](#) Proposing a constitutional amendment to increase the amount of the exemption of residence homesteads from ad valorem taxation by a school district.

**Companions:** [HB 2467](#) Martinez Fischer, Trey(D) (Enabling) 2-17-23 H Filed

Proposes an amendment to Article VIII of the Texas Constitution to increase the residence homestead to \$100,000. The legislature will provide a reduction to the ceiling limitation for homesteads subject to the limitation in 2022 or earlier years.

**Last Action:** 3-13-23 H Introduced and referred to committee on House Ways and Means-

[HJR 120 Campos, Liz\(D\)](#) 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.

**Companions:** [HB 2666](#) Campos, Liz(D) (Enabling) 2-22-23 H Filed

Proposes amendment to Article VIII, Texas Constitution, authorizing the Legislature to limit the total amount of taxes a school district can impose on an individual's property which qualifies as their residence homestead for at least 20 consecutive tax years. Allows Legislature to provide that the taxes may not exceed the amount imposed in that 20th tax year. Allows Legislature to provide that if the first tax year qualified for the homestead was before the 19th tax year before the law takes effect, the individual is considered to have qualified the homestead for the first time in the 19th tax year before the law took effect. Allows Legislature to provide that the limitation also applies to the surviving spouse if the owner dies. Allow the tax to be increased if an improvement is made on the property, under certain conditions.

See HB 2666.

**Last Action:** 3-13-23 H Introduced and referred to committee on House Ways and Means

[HJR 122](#) [Leach, Jeff\(R\)](#) Proposing a constitutional amendment to increase the amount of the exemption of residence homesteads from ad valorem taxation by a school district and to adjust the amount of the limitation.

**Companions:** [HB 2656](#) Leach, Jeff(R) (Enabling) 2-22-23 H Filed

Proposes amendment to Sections 1-b(c) and (d), Article VIII, Texas Constitution, to increase the amount of the homestead exemption for school districts to \$65,000.

**Last Action:** 3-13-23 H Introduced and referred to committee on House Ways and Means

[HJR 149](#) [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.

**Companions:** [HB 3621](#) Talarico, James(D) (Enabling)3-16-23 H Introduced and referred to committee on House Ways and Means [HJR 96](#) Talarico, James(D) (Identical) 3- 3-23 H Introduced and referred to committee on House Ways and Means [SJR 64](#) West, Royce(D) (Identical) 3- 9-23 S Introduced and referred to committee on Senate Local Government.

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

**Last Action:** 3-15-23 H Introduced and referred to committee on House Ways and Means

[HJR 153](#) [Wilson, Terry\(R\)](#) 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 on the residence homestead

**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) [HB 3757](#) Wilson, Terry(R) (Enabling) 3-20-23 H Introduced and referred to committee on House Ways and Means [HJR 68](#) Bucy, John(D) (Identical) 2-28-23 H Introduced and referred to committee on House Ways and Means [SJR 42](#) Flores, Pete(R) (Identical) 3- 1-23 S Introduced and referred to committee on Senate Local Government

Proposes amendment to Section 1-b, Article VIII, Texas Constitution, allowing a political subdivision 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.

**Last Action:** 3-15-23 H Introduced and referred to committee on House Ways and Means

[HJR 158](#) [Cook, David\(R\)](#) 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.

**Companions:** [HB 3969](#) Cook, David(R) (Enabling) 3-20-23 H Introduced and referred to committee on House Ways and Means

Proposes an amendment to Section 1(g), Article VIII, Texas Constitution, authorizing Legislature to increase the exemption on tangible personal property from \$2,500 to \$40,000.

**Last Action:** 3-15-23 H Introduced and referred to committee on House Ways and Means

**HJR 160** [Cook, David\(R\)](#) 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) [HB 3972](#) Cook, David(R) (Enabling) 3-20-23 H Introduced and referred to committee on House Ways and Means [HJR 51](#) Dean, Jay(R) (Identical) 2-28-23 H Introduced and referred to committee on House Ways and Means [HJR 73](#) Metcalf, Will(R) (Identical) 2-28-23 H Introduced and referred to committee on House Ways and Means [HJR 95](#) Leach, Jeff(R) (Identical) 3- 3-23 H Introduced and referred to committee on House Ways and Means

Proposes amendment to Section 1(i), Article VIII, Texas Constitution, authorizing the legislature to limit the maximum appraised value to 105 rather than 110 percent of the value in the preceding tax year.

**Last Action:** 3-15-23 H Introduced and referred to committee on House Ways and Means

**HJR 162** [Schofield, Mike\(R\)](#) Proposing a constitutional amendment providing for an exemption from ad valorem taxation for public school purposes of a dollar amount or a percentage, whichever is greater.

**Companions:** [HB 4029](#) Schofield, Mike(R) (Enabling)3-20-23 H Introduced and referred to committee on House Ways and Means

Proposes amendment to Section 1(i), Article VIII, Texas Constitution, increasing the homestead exemption for school districts to \$40,000 or 26.7 percent of the appraised value, whichever is greater. Adjusts the ceiling limitation if an individual qualified for the ceiling before 2024. The amount of the limitation would be \$15,000 multiplied by the 2022 tax rate.

**Last Action:** 3-15-23 H Introduced and referred to committee on House Ways and Means

**HJR 165** [Munoz, Sergio\(D\)](#) Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse.

**Companions:** [HB 4181](#) Munoz, Sergio(D) (Enabling) 3-21-23 H Introduced and referred to committee on House Ways and Means [SJR 73](#) Paxton, Angela(R) (Identical) 3-16-23 S Introduced and referred to committee on Senate Local Government

Proposes amendment to Sections 1-b(m) and (n), Article VIII of the Texas Constitution, authorizing Legislature to exempt the residence of a surviving spouse of a military service member, and allows the Legislature to define "military service member."

**Last Action:** 3-15-23 H Introduced and referred to committee on House Ways and Means

**HJR 171** [Button, Angie Chen\(R\)](#) Proposing a constitutional amendment establishing a limitation on the total amount of ad valorem taxes that a county may impose on the residence homesteads of persons who are disabled or elderly.

**Companions:** [HB 4478](#) Button, Angie Chen(R) (Enabling) 3-21-23 H Introduced and referred to committee on House Ways and Means

Proposes amendment to Section 1-b, Article VIII of the Texas Constitution. Does not allow the county to increase the amount of tax imposed on a residence homestead of a disabled or over age 65 individual. A surviving spouse who is disabled or age 55 or older will receive the same limitation.

**Last Action:** 3-15-23 H Introduced and referred to committee on House Ways and Means

[HJR 183](#) [Martinez Fischer, Trey\(D\)](#) Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation the real and personal property owned and exclusively used by a labor organization.

**Companions:** [HB 4851](#) Martinez Fischer, Trey(D) (Enabling) 3-10-23 H Filed

Proposes amendment to Article VIII of the Texas Constitution, allowing the legislature to exempt real and personal property used by a labor organization.

**Last Action:** 3-10-23 H Filed

[HJR 184](#) [Bonnen, Greg\(R\)](#) Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation certain tangible personal property held by a manufacturer of medical or biomedical products.

**Companions:** [HB 4901](#) Bonnen, Greg(R) (Enabling) 3-10-23 H Filed [SJR 87](#) Huffman, Joan(R) (Identical) 3-13-23 S Introduced and referred to committee on Senate Finance

Proposes amendment to Article VIII of the Texas Constitution, allowing the legislature to exempt personal property held by a manufacturer of medical or biomedical products as a finished good or used in the manufacturing.

**Last Action:** 3-10-23 H Filed

[HJR 187](#) [Gervin-Hawkins, Barbara\(D\)](#) Proposing a constitutional amendment to authorize the legislature to provide for an exemption from ad valorem taxation of the amount of the market value of real property that arises.

**Companions:** [HB 4950](#) Gervin-Hawkins, Barbara(D) (Enabling) 3-10-23 H Filed

Proposes amendment to Article VIII of the Texas Constitution, allowing the legislature to exempt the portion of market value of real property that arises from the installation in the property of an energy efficiency-related improvement.

**Last Action:** 3-10-23 H Filed

[HJR 191](#) [Jones, Jolanda \(F\)\(D\)](#) Proposing a constitutional amendment to exempt from ad valorem taxation 50 percent of the appraised value of the residence homestead of a person who has received a residence homestead exemption.

**Companions:** [HB 5013](#) Jones, Jolanda (F)(D) (Enabling) 3-10-23 H Filed

Proposes amendment to Article VIII of the Texas Constitution, creates an exemption of 50 percent of the appraised value if the individual has received a homestead exemption for at least the preceding 10 years.

**Last Action:** 3-10-23 H Filed

[HJR 195](#) [Howard, Donna\(D\)](#) Proposing a constitutional amendment providing for an adjustment of the limitation on the total amount of ad valorem taxes that may be imposed by a school district on the residence homestead.

**Companions:** [HB 5042](#) Howard, Donna(D) (Enabling) 3-10-23 H Filed

Proposes amendment to Section 1-b(d), Article VIII of the Texas Constitution, authorizing the legislature to provide for a reduction in the 2024 tax ceiling for individuals who were subject to the ceiling for 2021 or earlier. The ceiling will be reduced by the product of the 2021 tax rate and \$15,000.

See HB 5042.

**Last Action:** 3-10-23 H Filed

[HJR 196](#) [Bell, Cecil\(R\)](#) 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)

[HB 5134](#) Bell, Cecil(R) (Enabling)3-10-23 H Filed [HJR 13](#) Johnson, Jarvis(D) (Identical) 2-28-23 H Introduced and referred to committee on House Ways and Means

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.

**Last Action:** 3-10-23 H Filed

[HJR 206](#) [Tinderholt, Tony\(R\)](#) Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse.

**Companions:** [HB 5293](#) Tinderholt, Tony(R) (Enabling) 3-10-23 H Filed

Proposes amendment to Section 1-b, Article VIII of the Texas Constitution, allowing the legislature to exempt the total appraised value of the residence homestead of the surviving spouse of a disabled veteran, if the surviving spouse has not remarried and regardless of whether the property was residence homestead of the disabled veteran.

**Last Action:** 3-10-23 H Filed

[SB 3](#) [Bettencourt, Paul\(R\)](#) Relating to an increase in the amount of the exemption of residence homesteads from ad valorem taxation by a school district, an adjustment in the amount of the limitation on school district ad valorem taxes.

**Companions:** [HB 5046](#) Toth, Steve(R) (Identical) 3-10-23 H Filed [SJR 3](#) Bettencourt, Paul(R) (Enabling) 3-22-23 S Passed (Vote: Y: 31/N: 0)

Amends Sections 11.13 and 11.26, Tax Code.

Increases the homestead exemption for school districts from \$40,000 to \$70,000 and the Over 65/Disabled exemption from \$10,000 to \$30,000. Reduces the ceiling in 2024 to

account for additional exemptions. Provides for the certification from the CAD to reflect the higher exemptions which will be used in the calculation of the rates.

Provides for a provisional tax bill based on the higher exemption amounts.

Also adjusts state aid to compensate for the lost revenue.

Proposed effective: 1-1-24 as to amount of exemption if voters approve a constitutional amendment November 2023. All other parts effective immediately if passed by 2/3.

**Last Action:** 3-22-23 S Passed (Vote: Y: 31/N: 0)

**SB 5** [Parker, Tan \(F\)\(R\)](#) Relating to an exemption from ad valorem taxation of a portion of the appraised value of tangible personal property a person owns that is held or used for the production of income.

**Companions:** [SJR 2](#) Parker, Tan (F)(R) (Enabling) 3-15-23 S Committee action pending Senate Finance

Amends Section 11.145, Tax Code.

Increases the exemption for tangible personal property from \$2,500 to \$25,000. A person is required to render only if the aggregate market value of the property is greater than the exempted amount, in their opinion.

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

Amends Chapter 171, Tax Code.

Allows a taxable entity to receive a credit of 20 percent of the amount of ad valorem taxes paid by the entity. The amendment to Sec. 11.145 is proposed effective 1-1-24 if voters approve a constitutional amendment November 2023.

Proposed effective: 1-1-24.

**Last Action:** 3-22-23 S Passed (Vote: Y: 31/N: 0)

**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.

**Companions:** [SJR 20](#) Eckhardt, Sarah(D) (Enabling) 2-15-23 S Introduced and referred to committee on Senate Local Government

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:** 2-15-23 S Introduced and referred to committee on Senate Local Government



[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, for the purposes of the exemption of the homestead residence of 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:** 2-15-23 S Introduced and referred to committee on Senate Local Government

[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:** 2-17-23 S Introduced and referred to committee on Senate Local Government

[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.

**Companions:** [SJR 31](#) Blanco, Cesar(D) (Enabling) 2-17-23 S Introduced and referred to committee on Senate Local Government

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 from reducing or repealing it unless it adopts the exemption under 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:** 2-17-23 S Introduced and referred to committee on Senate Local Government

[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:** 3- 1-23 S Introduced and referred to committee on Senate Local Government

[SB 1145 West, Royce\(D\)](#) Relating to an exemption from ad valorem taxation of real property used to operate a child-care facility.

**Companions:** [SJR 64 West, Royce\(D\)](#) (Enabling) 2-23-23 S Filed

Adds Sec. 11.36, Tax Code.

Allows an exemption for real property a person owns and operates as a qualifying child-care facility. The use of the property for other functions does not result in the loss of the exemption if the other functions are incidental to the use of the child-care services.

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

**Last Action:** 3- 9-23 S Introduced and referred to committee on Senate Local Government

[SB 1255 Hughes, Bryan\(R\)](#) Relating to the exemption from ad valorem taxation of certain property owned by a charitable organization that is engaged in providing housing and related facilities and services to persons who are at least 62 years of age.

**Companions:** [HB 3691 Hefner, Cole\(R\)](#) (Identical) 3-16-23 H Introduced and referred to committee on House Ways and Means

Amends Section 11.18(d), Tax Code.

Adds children with disabilities in need of residential care as a charitable function. Also adds charitable housing and services for a facility designed to meet the needs of someone age 62 or older.

Proposed effective: 1-1-24.

**Last Action:** 3- 9-23 S Introduced and referred to committee on Senate Local Government

[SB 1381](#) [Eckhardt, Sarah\(D\)](#) Relating to the eligibility of the surviving spouse of an elderly person who qualified for a local option exemption from ad valorem taxation by a taxing unit of a portion of the appraised value.

**Companions:** [HB 3242](#) Hefner, Cole(R) (Identical) 3-15-23 H Introduced and referred to committee on House Ways and Means

Amends Section 11.43, Tax Code.

Requires that the application form for Section 11.13 include the date of birth of the applicant's spouse. Adds Section 11.43(m-2). The surviving spouse is entitled to the exemption without applying if the appraisal district learns of the spouse's death and the surviving spouse is otherwise entitled to receive the exemption as shown by information in the appraisal district records or information provided by the Texas Department of Public Safety.

Proposed effective: 1-1-24.

**Last Action:** 3-16-23 S Introduced and referred to committee on Senate Local Government

[SB 1439](#) [Springer, Drew\(R\)](#) Relating to the ad valorem taxation of tangible personal property held or used for the production of income by related business entities.

Amends 11.145, Tax Code.

States that the exemption of \$2,500 for tangible personal property will apply to related business entities that compose a unified business enterprise.

Proposed effective: 1-1-24.

**Last Action:** 3-16-23 S Introduced and referred to committee on Senate Local Government

[SB 1454](#) [Paxton, Angela\(R\)](#) Relating to the reappraisal for ad valorem taxation purposes of real property on which a building completely destroyed by a casualty is located.

**Companions:** [HB 3608](#) Hefner, Cole(R) (Identical) 3-16-23 H Introduced and referred to committee on House Ways and Means

Adds Section 23.025, Tax Code.

Requires chief appraiser, on request of property owner to reappraise a residence homestead that is completely destroyed by a casualty, unless the property qualifies for an exemption under Section 11.35 as the result of the same casualty. Requires property owner request to be in writing not later than the 180th day after the date of the casualty. Tasks comptroller with developing guidelines for reappraisal process including guidelines for determining whether a property is completely destroyed. Specifies chief appraiser is to include in records

after reappraisal the date of the casualty and the appraised value both before and after the casualty occurred. Provides a prorated method of calculating taxes based on the values before and after the casualty occurred.

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

**Last Action:** 3-16-23 S Introduced and referred to committee on Senate Local Government

[SB 1604](#) [Paxton, Angela\(R\)](#) Relating to an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a military service member who is killed or fatally injured in the line of duty.

**Companions:** [HB 4161](#) Gervin-Hawkins, Barbara(D) (Identical)3-21-23 H Introduced and referred to committee on House Juvenile Justice and Family Issues [HB 4181](#) Munoz, Sergio(D) (Identical)3-21-23 H Introduced and referred to committee on House Ways and Means [SJR 73](#) Paxton, Angela(R) (Enabling)3-16-23 S Introduced and referred to committee on Senate Local Government

Amends Section 11.133, Tax Code. Grants an exemption to the surviving spouse of a qualifying military service member killed in the line of duty. A qualifying military service member is a member of the armed forces or a military technician (dual status) as defined under federal law.

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

**Last Action:** 3-16-23 S Introduced and referred to committee on Senate Local Government

[SB 1774](#) [Eckhardt, Sarah\(D\)](#) Relating to the exemption from ad valorem taxation of real property owned by certain charitable organizations.

Amends Section 11.18, Tax Code.

Allows the exemption of all real property owned by a charitable organization that preserves or conserves wildlife or that acquires, holds or transfers unimproved real property under an urban land bank program or urban land bank demonstration program.

Proposed effective: 9-1-23.

**Last Action:** 3-20-23 S Introduced and referred to committee on Senate Local Government

[SB 1789](#) [Middleton, Mayes \(F\)\(R\)](#) Relating to the exemption of tangible personal property from ad valorem taxation.

**Companions:** [HB 2987](#) Metcalf, Will(R) (Identical)3-14-23 H Introduced and referred to committee on House Ways and Means [SJR 78](#) Middleton, Mayes (F)(R) (Enabling) 3-16-23 S Introduced and referred to committee on Senate Local Government

Amends Section 11.01, Tax Code.

Removes tangible personal property as property that is taxable. Any provision of the Tax Code or other law that would apply to tangible personal property will have no effect in 2024 or later. Makes confirming changes in other sections.

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

**Last Action:** 3-20-23 S Introduced and referred to committee on Senate Local Government

**SB 1800 Springer, Drew(R)** Relating to the deadline for certain officials of an appraisal district to take certain actions.

**Companions:** **HB 3291** Thierry, Shawn(D) (Identical) 3-15-23 H Introduced and referred to committee on House Ways and Means

Amends various Sections, Tax Code.

Changes the deadlines and procedures for a chief appraiser acting on applications for exemptions and for special valuations. Provides that in addition to approving or denying an application a chief appraiser may disapprove an application and require additional information from applicant. Current version states the chief "requests," rather than "requires" additional information. Provides that for appraisal districts in a county with a population less than one million, the chief appraiser shall make the determination on an application not later than the 90th day after the later of the date the applicant's land is first eligible for appraisal under this subchapter or the date the applicant provides to the chief appraiser the information necessary for the chief appraiser to determine the application. Allows a chief appraiser to make the determination as soon as practicable if it is not practicable to decide before the 90th day. Provides that, for counties with a population of one million or more the deadline is the 120th day rather than 90th. Makes clarifying amendments to chief appraiser's duty to notify applicant of disapproval and need for additional information.

Makes similar changes to appraisal review board's deadlines to hear and determine motions and protests. Provides that when a hearing is required on a motion for correction that if the request for a hearing is made on or after January 1 but before September 1, the ARB for a district in a county with a population of less than one million shall schedule the hearing not later than the 90th day after the ARB approves the appraisal records, or as soon thereafter as practicable. Provides that, for counties with a population of one million or more the deadline is the 120th day rather than 90th. States that if request for hearing is made on or after September 1 but before January 1 of the following tax year the ARB shall schedule a hearing not later than the 90th or 120th day after the request for a hearing, if the county's population is less than one million or one million or more, respectively.

Provides similar deadlines for a protest hearing, requiring the hearing to be set not later than the 90th or 120th day after the date the ARB approves the appraisal records, or as soon thereafter as practicable.

Proposed effective: 1-1-24.

**Last Action:** 3-20-23 S Introduced and referred to committee on Senate Local Government

**SB 1956 Parker, Tan (F)(R)** Relating to an exemption from ad valorem taxation of the residence homestead of a Congressional Medal of Honor recipient or the surviving spouse of a Congressional Medal of Honor recipient.

**Companions:** **SJR 79** Parker, Tan (F)(R) (Enabling) 3-21-23 S Introduced and referred to committee on Senate Local Government

Adds Section 11.136, Tax Code.

Exempts the total appraised value of the residence homestead of the recipient of a Congressional Medal of Honor. Entitles surviving spouse to receive the exemption if the spouse has not remarried.

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

**Last Action:** 3-21-23 S Introduced and referred to committee on Senate Local Government

[SB 2153](#) [Sparks, Kevin \(F\)\(R\)](#) Relating to certain school district tax abatements for power system reliability projects.

**Companions:** [HB 4429](#) Landgraf, Brooks(R) (Identical) 3-21-23 H Introduced and referred to committee on House Ways and Means

Amends Section 312.002, Tax Code.

Allows school districts to enter into tax abatement agreements under Subchapter D, added by this act.

Amends Section 312.0025, Tax Code.

Allows school, district to designate an area as a reinvestment zone for the purposes of Subchapter D, added by this act.

Adds Sections 312.501–.503, Tax Code.

Requires a school district to execute a tax abatement agreement for 10 years with the owner of a power system reliability project to exempt the project from school district maintenance and operation ad valorem taxation the value of any improvements greater than \$30 million in appraised value. Defines power system reliability project as an improvement to real property: with an appraised value of at least \$1 billion that was first placed in service on or after January 1, 2024, that is used to construct and operate a natural gas electric generation facility, and that is located in a reinvestment zone created by the school district. Requires chief appraiser to provide copies of tax abatement agreements involving power system reliability projects to the comptroller by June 1 of each year.

Amends Section 403.302, Government Code.

Adds reference to power system reliability project abatements for purposes of comptroller's property value study.

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

**Last Action:** 3-22-23 S Introduced and referred to committee on Senate Natural Resources/Economic Development

[SB 2163](#) [King, Phil \(F\)\(R\)](#) Relating to an exemption from ad valorem taxation of a portion of the appraised value of a property that is the primary residence of an adult who has an intellectual or developmental disability.

**Companions:** [HB 3640](#) Noble, Candy(R) (Identical) 3-16-23 H Introduced and referred to committee on House Ways and Means [SJR 83](#) King, Phil (F)(R) (Enabling) 3-22-23 S Introduced and referred to committee on Senate Local Government

Adds Section 11.36, Tax Code.

Grants an exemption equal to the amount of the Sec. 11.13(b) exemption for real property that is the primary residence of an adult who has intellectual or developmental disability and is related to the owner within the third degree of consanguinity and is not used to produce income.

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

**Last Action:** 3-22-23 S Introduced and referred to committee on Senate Local Government

[SB 2289](#) [Huffman, Joan\(R\)](#) Relating to the exemption from ad valorem taxation of certain tangible personal property held by a manufacturer of medical or biomedical products as a finished good or used in manufacturing or processing.

**Companions:** [HB 4901](#) Bonnen, Greg(R) (Identical)3-10-23 H Filed

Adds Section 11.36, Tax Code.

Allows an exemption for medical or biomedical property a person owns or leases located in a medical or biomedical manufacturing facility.

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

**Last Action:** 3-22-23 S Introduced and referred to committee on Senate Finance

[SB 2324](#) [Zaffirini, Judith\(D\)](#) Relating to the exemption from ad valorem taxation of certain property used to provide low-income or moderate-income housing.

**Companions:** [HB 4645](#) Flores, Lulu (F)(D) (Identical)3-22-23 H Introduced and referred to committee on House Ways and Means

Amends Section 11.1825, Tax Code.

Adds as an organization entitled to an exemption an organization that leases land for improvements that the organization constructs or rehabilitates to provide housing to persons meeting an income eligibility requirement.

Proposed effective: 1-1-24.

**Last Action:** 3-22-23 S Introduced and referred to committee on Senate Local Government

[SB 2352](#) [Lamantia, Morgan \(F\)\(D\)](#) Relating to the exemption from ad valorem taxation of property owned by a charitable organization that provides a meeting place and support services for organizations that provide assistance to persons.

**Companions:** [SB 330](#) Lucio, Eddie(D) (Refiled from 87R Session)

Amends Section 11.18(d), Tax Code.

Adds providing support to children with disabilities in need of residential care as a charitable function. Also adds providing a meeting place and support services for organizations that assist persons with substance use disorders and their families.

Proposed effective: 1-1-24.

**Last Action:** 3-10-23 S Filed

[SB 2361](#) [Parker, Tan \(F\)\(R\)](#) Relating to the exemption from ad valorem taxation of property owned by an organization engaged primarily in performing charitable functions.

**Companions:** [HB 4774](#) Button, Angie Chen(R) (Identical) 3-22-23 H Introduced and referred to committee on House Ways and Means

Amends Section 11.184, Tax Code.

Removes the requirement that an organization reapply after the fifth year. The organization continues to receive the exemption until it no longer owns the property, or the comptroller determines that the organization no longer qualifies.

Proposed effective: 1-1-24.

**Last Action:** 3-10-23 S Filed

[SB 2398](#) [Zaffirini, Judith\(D\)](#) 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)[HB 581](#) Raymond, Richard(D) (Identical) 2-23-23 H Introduced and referred to committee on House Ways and Means

Adds 11.18 to add as a charitable purpose an organization providing services as a HUD-approved housing counseling agency and rental housing to low-income and moderate-income households at below-market rates. This exemption would apply to property that is used to provide the 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 300,00.

Proposed effective: 1-1-24.

**Last Action:** 3-10-23 S Filed

[SJR 2](#) [Parker, Tan \(F\)\(R\)](#) Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation a portion of the market value of tangible personal property a person owns that is held or used for the production.

**Companions:** [SB 5](#) Parker, Tan (F)(R) (Enabling) 3-22-23 S Passed (Vote: Y: 31/N: 0)

Proposes amendment to Section 1(g), Article VIII, Texas Constitution, increasing the allowable exemption for tangible personal property to \$25,000.

**Last Action:** 3-15-23 S Committee action pending Senate Finance

[SJR 3](#) [Bettencourt, Paul\(R\)](#) Proposing a constitutional amendment to increase the amount of the exemption of residence homesteads from ad valorem taxation by a school district.

**Companions:** [SB 3](#) Bettencourt, Paul(R) (Enabling) 3-22-23 S Passed (Vote: Y: 31/N: 0)

Proposes amendment to Section 1 and 1-b, Article VIII, Texas Constitution, increasing the exemption of tangible personal property to \$25,000. Increases the general homestead exemption for a school district from \$40,000 to \$70,000 and the Over 65/Disabled exemption from \$10,000 to \$30,000. Authorizes the adjustment of the ceiling to account for



increases in exemption amounts. Provides that appropriations for school property tax relief are not counted toward the constitutional limit of growth in appropriations.

**Last Action:** 3-22-23 S Passed (Vote: Y: 31/N: 0)

[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.

**Companions:** [SB 196](#) Eckhardt, Sarah(D) (Enabling) 2-15-23 S Introduced and referred to committee on Senate Local Government

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:** 2-15-23 S Introduced and referred to committee on Senate Local Government

[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.

**Companions:** [SB 546](#) Blanco, Cesar(D) (Enabling) 2-17-23 S Introduced and referred to committee on Senate Local Government

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:** 2-17-23 S Introduced and referred to committee on Senate Local Government

[SJR 42 Flores, Pete\(R\)](#) 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.

**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)

[HJR 68](#) Bucy, John(D) (Identical) 2-28-23 H Introduced and referred to committee on House Ways and Means [HJR 153](#) Wilson, Terry(R) (Identical) 3-15-23 H Introduced and referred to committee on House Ways and Means [SB 830](#) Flores, Pete(R) (Enabling) 3-1-23 S Introduced and referred to committee on Senate Local Government

Proposes amendment to Section 1-b, Article VIII, Texas Constitution. Allows a political subdivision 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.

**Last Action:** 3- 1-23 S Introduced and referred to committee on Senate Local Government

**Companions:** [HJR 96](#) Talarico, James(D) (Identical) 1-30-23 H Filed [SB 1145](#) West, Royce(D) (Enabling) 2-23-23 S Filed

Proposed an amendment to Article VIII, Texas Constitution to allow the legislature to exempt real property used to operate a child-care facility.

See SB 1145.

**Last Action:** 3- 9-23 S Introduced and referred to committee on Senate Local Government

[SJR 64](#) [West, Royce\(D\)](#) Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation real property used to operate a child-care facility.

**Companions:** [HJR 96](#) Talarico, James(D) (Identical) 3- 3-23 H Introduced and referred to committee on House Ways and Means [HJR 149](#) Talarico, James(D) (Identical) 3-15-23 H Introduced and referred to committee on House Ways and Means [SB 1145](#) West, Royce(D) (Enabling) 3- 9-23 S Introduced and referred to committee on Senate Local Government

Proposed amendment to Article VIII, Texas Constitution, allowing the legislature to exempt real property used to operate a child-care facility.

See SB 1145.

**Last Action:** 3- 9-23 S Introduced and referred to committee on Senate Local Government

[SJR 73](#) [Paxton, Angela\(R\)](#) Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse.

**Companions:** [HJR 165](#) Munoz, Sergio(D) (Identical) 3-15-23 H Introduced and referred to committee on House Ways and Means [SB 1604](#) Paxton, Angela(R) (Enabling) 3-16-23 S Introduced and referred to committee on Senate Local Government

Proposes amendment to Sections 1-b(m) and (n), Article VIII of the Texas Constitution, allowing the legislature to exempt the residence of a surviving spouse of a military service member, and allows the legislature to define "military service member."

**Last Action:** 3-16-23 S Introduced and referred to committee on Senate Local Government

[SJR 78](#) [Middleton, Mayes \(F\)\(R\)](#) Proposing a constitutional amendment exempting tangible personal property from ad valorem taxation.

**Companions:** [HJR 129](#) Metcalf, Will(R) (Identical) 3-13-23 H Introduced and referred to committee on House Ways and Means [SB 1789](#) Middleton, Mayes (F)(R) (Enabling) 3-20-23 S Introduced and referred to committee on Senate Local Government

Proposes amendment to Section 1, Article VIII of the Texas Constitution, exempting all tangible personal property from ad valorem taxation. If a tax is pledged for payment of a debt, the appropriate tax authorities may continue to levy the tax until the debt is discharged.

**Last Action:** 3-16-23 S Introduced and referred to committee on Senate Local Government

[SJR 79](#) [Parker, Tan \(F\)\(R\)](#) Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead.

**Companions:** [SB 1956](#) Parker, Tan (F)(R) (Enabling) 3-21-23 S Introduced and referred to committee on Senate Local Government

Proposes amendment to Section 1-b, Article VIII, Texas Constitution, allowing the legislature to exempt all or part of the market value of the residence homestead of a recipient of a Congressional Medal of Honor. Allows the surviving spouse to receive the exemption.

**Last Action:** 3-21-23 S Introduced and referred to committee on Senate Local Government

[SJR 83](#) [King, Phil \(F\)\(R\)](#) Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of a portion of the market value of a property that is the primary residence of an adult.

**Companions:** [HJR 150](#) Noble, Candy(R) (Identical) 3-15-23 H Introduced and referred to committee on House Ways and Means [SB 2163](#) King, Phil (F)(R) (Enabling) 3-22-23 S Introduced and referred to committee on Senate Local Government

Proposes amendment to Article VIII, Texas Constitution, allowing the legislature to exempt a portion of the value of real property that is the primary residence of an adult who has intellectual or developmental disability and is related to the owner within the third degree of consanguinity.

**Last Action:** 3-22-23 S Introduced and referred to committee on Senate Local Government

[SJR 87](#) [Huffman, Joan\(R\)](#) Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation certain tangible personal property held by a manufacturer of medical or biomedical products.

**Companions:** [HJR 184](#) Bonnen, Greg(R) (Identical) 3-10-23 H Filed

Proposes amendment to Article VIII of the Texas Constitution, allowing the legislature to exemption personal property held by a manufacturer of medical or biomedical products as a finished good or used in the manufacturing.

**Last Action:** 3-13-23 S Introduced and referred to committee on Senate Finance

## SCHOOL FUNDING

[HB 2 Meyer, Morgan\(R\)](#) Relating to providing property tax relief through the public school finance system and property tax appraisal and administration.

**Companions:** [HJR 1](#) Meyer, Morgan(R) (Enabling)

3-20-23 H Voted favorably from committee as substituted House Ways and Means

Repeals Sections 31.072(h) and (i) and 23.23(c-1), Tax Code.

Adds Section 48.2555, Education Code.

Creates the maximum compressed tax rate for the 2023-2024 school year, (a) to be reduced by \$0.15, and (b) if the maximum compressed rate would be less than 90% of another school district's rate under (a), the tax rate is the value at which the district's maximum compressed tax rate would be equal to 90% of the other district's tax rate, among other provisions. Provides that this section expires 9-1-25.

Amends Section 31.072(a), Tax Code.

Requires, at the request of a property owner, the collector to enter into a contract with the property owner to deposit money in an escrow account for the payment of property taxes.

Proposed effective: 1-1-24.

Amends Sections 1.12(d), 23.23, 42.26(d), Tax Code and Section 403.302(d) and (i), Government Code.

Expands limitations on appraised values to apply to all real property, instead of being limited to residence homesteads under the current law. Lowers the limitation in Section 23.23, Tax code, to 5 percent from the current 10%.

The house committee substitute adds Section 23.23, Subsection (h), Tax Code. Included a manufactured home in the definition of "real property" regardless of whether the owner elects to treat the manufactured home as real property under Section 1201.2055, Occupations Code.

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

Except as otherwise provided, Proposed effective: 9-1-23.

**Last Action:** 3-20-23 H Voted favorably from committee as substituted House Ways and Means

[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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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 [HB 2841](#) Rogers, Glenn(R) (Identical) 2-24-23 H Filed [SB 263](#) Johnson, Nathan(D) (Identical)2-15-23 S Introduced and referred to committee on Senate Education

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:** 2-23-23 H Introduced and referred to committee on House Public Education

[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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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)2-23-23 H Introduced and referred to committee on House Ways and Means [HB 577](#) Leo-Wilson, Terri (F)(R) (Identical)

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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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:** 2-23-23 H Introduced and referred to committee on House Public Education

[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:** 2-23-23 H Introduced and referred to committee on House Appropriations

[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)2-23-23 H Introduced and referred to committee on House Ways and Means [HB 577](#) Leo-Wilson, Terri (F)(R) (Identical)2-23-23 H Introduced and referred to committee on House Ways and Means

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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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)2-23-23 H Introduced and referred to committee on House Ways and Means [HB 268](#) Toth, Steve(R) (Identical)2-23-23 H Introduced and referred to committee on House Ways and Means

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:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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) 2-23-23 H Introduced and referred to committee on House Appropriations [HB 1030](#) Schaefer, Matt(R) (Identical) 12-19-22 H Filed [SB 1107](#) Middleton, Mayes (F)(R) (Identical) 2-22-23 S 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:** 2-23-23 H Introduced and referred to committee on House Appropriations

[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:** 2-23-23 H Introduced and referred to committee on House Public Education

[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) 2-23-23 H Introduced and referred to committee on House Appropriations [HB 1030](#) Schaefer, Matt(R) (Identical) 12-19-22 H Filed [SB 1107](#) Middleton, Mayes (F)(R) (Identical) 2-22-23 S 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:** 2-23-23 H Introduced and referred to committee on House Appropriations

[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:** 3- 2-23 H Introduced and referred to committee on House Appropriations

[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) 2-23-23 H Introduced and referred to committee on House Appropriations [HB 629](#) Troxclair, Ellen (F)(R) (Identical) 2-23-23 H Introduced and referred to committee on House Appropriations [SB 1107](#) Middleton, Mayes (F)(R) (Identical) 2-22-23 S 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 al located 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:** 3- 2-23 H Introduced and referred to committee on House Appropriations

[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 Section 39.082, 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 Section 48.257 to reduce its local revenue level.

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

**Last Action:** 3- 3-23 H Introduced and referred to committee on House Public Education

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

**Companions:** [HJR 76](#) Geren, Charlie(R) (Enabling) 1-12-23 H Filed

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:** 3- 3-23 H Introduced and referred to committee on House Public Education

[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:** 3- 3-23 H Introduced and referred to committee on House Appropriations

[HB 1376](#) [Lozano, Jose\(R\)](#) Relating to the use of average enrollment for purposes of the public school finance system.

**Companions:** [HB 31](#) Hinojosa, Gina(D) (Identical) 2-23-23 H Introduced and referred to committee on House Public Education [HB 2841](#) Rogers, Glenn(R) (Identical) 3-14-23 H Introduced and referred to committee on House Public Education [SB 263](#) Johnson, Nathan(D) (Identical) 2-15-23 S Introduced and referred to committee on Senate Education [SB 2301](#) West, Royce(D) (Identical) 3-22-23 S Introduced and referred to committee on Senate Education

Amends Section 48.005, Education Code. Changes the 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. All provisions in the Education Code dealing with daily attendance are changed to average enrollment.

Proposed effective: 9-1-23.

**Last Action:** 3- 3-23 H Introduced and referred to committee on House Public Education

[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:** 3- 7-23 H Introduced and referred to committee on House Public Education

[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:** 3- 7-23 H Introduced and referred to committee on House Public Education

[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:** 3-7-23 H Introduce and referred to committee on House Public Education

[HB 2377](#) [Plesa, Mihaela \(F\)\(D\)](#) Relating to the components of a school district's enrichment tax rate and the calculation of the guaranteed yield under the Foundation School Program.

Amends Sections 45.0032 and 48.202, Education Code.

Changes the guaranteed yield for the enrichment rate from eight cents to ten cents.

Proposed effective: 9-1-23.

**Last Action:** 3-9-23 Introduced and referred to committee on House Public Education

[HB 2378](#) [Plesa, Mihaela \(F\)\(D\)](#) Relating to an early agreement credit for the purchase of attendance credit under the public school finance system.

Adds Section 49.1541, Education Code.

Provides a 4% discount to the purchase of attendance credit if agreed by September 1st.

Proposed effective: 9-1-23.

**Last Action:** 3-9-23 Introduced and referred to committee on House Public Education

[HB 2463](#) [Lozano, Jose\(R\)](#) Relating to an adjustment for certain school districts under the public school finance system for revenue lost due to the use of the state value of the district's taxable value of property determined by the comptroller.

**Companions:** [SB 942](#) Hinojosa, Chuy(D) (Identical) 2-15-23 S Filed

Adds Section 48.2711, Education Code.

Mandates that TEA, where a District is assigned state value, adjust a district's entitlement for two years as if the District had been assigned local value.

Proposed effective 9-1-23.

**Last Action:** 3-13-23 Introduced and referred to committee on House Public Education

[HB 2491](#) [Jetton, Jacey\(R\)](#) Relating to the temporary use of average enrollment for purposes of the public school finance system for a school district located in a disaster area.

Adds Section 48.0061, Education Code.

For an ISD in a declared disaster area, mandates funding to be calculated based on average enrollment for the 90-day period after declaration instead of attendance.

Proposed effective: 9-1-23.

**Last Action:** 3-13-23 H Introduced and referred to committee on House Public Education

[HB 2841](#) [Rogers, Glenn\(R\)](#) Relating to the use of average enrollment for purposes of the public school finance system.

**Companions:** [HB 31](#) Hinojosa, Gina(D) (Identical) 2-23-23 H Introduced and referred to committee on House Public Education [HB 1376](#) Lozano, Jose(R) (Identical) 1-17-23 H Filed [SB 263](#) Johnson, Nathan(D) (Identical) 2-15-23 S Introduced and referred to committee on Senate Education

Amends and adds multiple provisions to the Education, Local Government, and Government Codes.

Changes school funding basis from average daily attendance to average enrollment.

Proposed effective: 9-1-23.

**Last Action:** 3-14-23 H Introduced and referred to committee on House Public Education

[HB 2842](#) [Rogers, Glenn\(R\)](#) Relating to requiring the legislature to set the basic allotment and guaranteed yield under the public school finance system at certain amounts in the General Appropriations Act.

Adds Section 48.2511, Education Code.

Mandates appropriation for school funding to be at least 50% of the cost of maintaining public schools without considering tax revenue raised locally by school districts.

Proposed effective: 9-1-23.

**Last Action:** 3-14-23 H Introduced and referred to committee on House Public Education

[HB 2994](#) [Hunter, Todd\(R\)](#) Relating to a credit against required recapture payments for certain school districts with excess facilities costs under the public school finance system.

**Companions:** [HB 3753](#) Lucio III, Eddie(D) (Refiled from 87R Session)[SB 1456](#) Lamantia, Morgan (F)(D) (Identical) 3-16-23 S Introduced and referred to committee on Senate Education

Adds Section 49.1571, Education Code.

Reduces the amount a school district in a county bordering the Gulf of Mexico must expend in purchasing attendance credit by the amount necessary for maintenance, renovation, and repairs and insurance for same because of the District's proximity to the Gulf.

Proposed effective: 9-1-23.

**Last Action:** 3-14-23 H Introduced and referred to committee on House Public Education

[HB 4344](#) [Gonzalez, Mary\(D\)](#) Relating to the state assistance with the payment of debt under the public school finance system.

Amends various sections of the Education Code, Chapter 46.

Adjusts the amounts made available for school debt assistance, formerly the institutional facilities allotment.

Proposed effective: 9-1-23.

**Last Action:** 3-21-23 H Introduced and referred to committee on House Public Education

[HB 4479](#) [Isaac, Carrie \(F\)\(R\)](#) Relating to freezing school district maintenance and operations ad valorem taxes.

Amends Section 48.2511, Education Code.

Provides that the MCR of the District cannot be higher than that rate at which it would receive the same M&O revenue as the prior year.

Proposed effective: 9-1-23.

**Last Action:** 3-21-23 H Introduced and referred to committee on House Ways and Means

[HB 4709](#) [Plesa, Mihaela \(F\)\(D\)](#) Relating to a reduction of the amount by which certain school districts must reduce their local revenue levels in excess of entitlement under the public school finance system.

Amends Section 48.257, Education Code.

States that a school district where there is a reduction in tier one revenue because the school exceeds the District's entitlement is to be adjusted to allow the amount of funds necessary to provide the amount of M&O revenue per student for 2023-2024.

Proposed effective: 9-1-23.

**Last Action:** 3-22-23 H Introduced and referred to committee on House Public Education

[HB 4825](#) [Metcalf, Will\(R\)](#) Relating to the calculation of the enrichment tax rate for certain school districts.

**Companions:** [SB 2118](#) Creighton, Brandon(R) (Identical)3-21-23 S Introduced and referred to committee on Senate Education

Amends Section 45.0032, Education Code.

Reduces the available enrichment rate in a preceding year for certain Districts.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 H Filed

[HB 4838](#) [Morales Shaw, Penny\(D\)](#) Relating to a credit for prepayment of the amount required to be paid by a school district for the purchase of attendance credit under the public school finance system.

Adds Section 49.1541, Education Code.

Allows a 4.5% reduction in the amount needed to purchase attendance credits if purchase is made no later than March 31st.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 H Filed

[HB 4847](#) [Metcalf, Will\(R\)](#) Relating to the calculation of the enrichment tax rate for certain school districts.

**Companions:** [SB 2387](#) Creighton, Brandon(R) (Identical) 3-10-23 S Filed

Amends Section 45.0032, Education Code. Reduces the available enrichment rate in a preceding year for certain Districts.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 H Filed

[HB 5046](#) [Toth, Steve\(R\)](#) Relating to an increase in the amount of the exemption of residence homesteads from ad valorem taxation by a school district, an adjustment in the amount of the limitation on school district ad valorem taxes.

**Companions:** [SB 3](#) Bettencourt, Paul(R) (Identical)3-23-23 H Received in the House

Amends Section 11.13, Tax Code.

Increases the homestead exemption for school districts from \$40,000 to \$70,000.

Amends Section 11.26, Tax Code.

Reduces the amount of the ceiling by the product of the 2022 tax rate and \$15,000 for individuals who were subject to the ceiling in 2021 or earlier. Also adjusts state aid to compensate for the lost revenue.

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

**Last Action:** 3-10-23 H Filed

[HB 5170](#) [Dutton, Harold\(D\)](#) Relating to public school finance and public education.

Amends various sections of the Education Code.

Increases the basic allotment amounts to provide for inflation.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 H Filed

[HB 5285](#) [Guillen, Ryan\(R\)](#) Relating to the banning of school district ad valorem taxes for certain residential properties and an increase in the rates of certain state taxes to cover the increased cost to the state.

**Companions:** [HJR 205](#) Guillen, Ryan(R) (Enabling) 3-10-23 H Filed

Amends Section 45.002, Education Code and various sections of the Tax Code.

Prohibits maintenance taxes by ISDs as to residence homesteads and to increase the sales tax to be allocated to the foundation school fund.

Proposed effective: 1-1-24.

**Last Action:** 3-10-23 H Filed

[HB 5294](#) [Munoz, Sergio\(D\)](#) Relating to a proposition for certain school districts to be prohibited from imposing an ad valorem tax and to be operated and funded in the same manner as an open-enrollment charter school.

Amends Section 11.301, Education Code.

Requires an election as to taxing authority of School Districts operating under former Chapter 26 of the Education Code. If the voters remove the taxing authority, then the District is to be funded as are open-enrollment charter schools.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 H Filed

[HB 5296](#) [Munoz, Sergio\(D\)](#) Relating to the authority of certain school districts to impose an ad valorem tax.

Amends Section 11.301, Education Code.

Forces reduction and eventual removal of the tax rate for School Districts operating under former Chapter 26 of the Education Code.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 H File

[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, prohibiting a school district from imposing 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 from imposing 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:** 2-28-23 H Introduced and referred to committee on House Ways and Means

[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.

**Companions:** [HB 1304](#) Geren, Charlie(R) (Enabling) 1-12-23 H Filed

Proposes amendment 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. Prohibits the comptroller from certifying legislation containing an appropriation for public education unless the requirement is met.

**Last Action:** 3-3-23 Introduced and referred to committee on House Public Education

[SB 3 Bettencourt, Paul\(R\)](#) Relating to an increase in the amount of the exemption of residence homesteads from ad valorem taxation by a school district, an adjustment in the amount of the limitation on school district ad valorem taxes.

**Companions:** [HB 5046](#) Toth, Steve(R) (Identical)3-10-23 H Filed [SJR 3](#) Bettencourt, Paul(R) (Enabling) 3-23-23 H Received in the House

Amends Section 11.13, Tax Code.

Increases the homestead exemption for school districts from \$40,000 to \$70,000.

Amends Section 11.26, Tax Code.

Reduces the amount of the ceiling by the product of the 2022 tax rate and \$15,000 for individuals who were subject to the ceiling in 2021 or earlier. Also adjusts state aid to compensate for the lost revenue.



Proposed effective: 1-1-24 as to amount of exemption if voters approve a constitutional amendment November 2023. All other parts effective immediately on two-thirds vote of each house, otherwise 9-1-23.

**Last Action:** 3-23-23 H Received in the House

[SB 4](#) [Bettencourt, Paul\(R\)](#) Relating to the maximum compressed tax rate of a school district.

Amends Section 48.2552(b), Education Code and adds Section 48.2555, Education Code.

Reduces comparison of MCR of other districts from 90% to 80%. Requires the Commissioner to reduce each District's MCR by the amount appropriated for that purpose.

Proposed effective: 9-1-23.

**Last Action:** 3-23-23 H Received in the House

[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:** 3-22-23 S Committee action pending Senate Education

[SB 263](#) [Johnson, Nathan\(D\)](#) Relating to the use of average enrollment for purposes of the public school finance system.

**Companions:** [HB 31](#) Hinojosa, Gina(D) (Identical) 2-23-23 H Introduced and referred to committee on House Public Education [HB 1376](#) Lozano, Jose(R) (Identical) 1-17-23 H Filed [HB 2841](#) Rogers, Glenn(R) (Identical) 2-24-23 H Filed

Amends and adds multiple provisions to the Education, Local Government, and Government Codes to change school funding basis from average daily attendance to average enrollment.

Proposed effective: 9-1-23.

**Last Action:** 2-15-23 S Introduced and referred to committee on Senate Education

[SB 942](#) [Hinojosa, Chuy\(D\)](#) Relating to an adjustment for certain school districts under the public school finance system for revenue lost due to the use of the state value of the district's taxable value of property.

**Companions:** [HB 2463](#) Lozano, Jose(R) (Identical) 2-17-23 H Filed

Adds Section 48.2711, Education Code.

Mandates that TEA, where a district is assigned state value, to adjust a district's entitlement for two years as if the district had been assigned local value.

Proposed effective: 9-1-23.

**Last Action:** 3- 3-23 S Introduced and referred to committee on Senate Education

[SB 980](#) [Paxton, Angela\(R\)](#) Relating to a credit for prepayment of the amount required to be paid by a school district for the purchase of attendance credit under the public school finance system.

Adds Section 49.1541, Education Code.

Requires a 10% discount for purchase of attendance credit if full payment is made by February 25th.

Proposed effective: 9-1-23.

**Last Action:** 3- 3-23 S Introduced and referred to committee on Senate Education

[SB 1107](#) [Middleton, Mayes \(F\)\(R\)](#) 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) 2-23-23 H Introduced and referred to committee on House Appropriations [HB 629](#) Troxclair, Ellen (F)(R) (Identical) 2-23-23 H Introduced and referred to committee on House Appropriations [HB 1030](#) Schaefer, Matt(R) (Identical) 12-19-22 H Filed

Amends Section 48.255, Education Code.

Require 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. If a schools compression reaches zero, it cannot impose a tier 1 M&O for that year or any subsequent year. 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% of any excess revenue over 104% of the prior biennium to the property tax relief fund for use in rate compression.

Proposed effective: 9-1-23.

**Last Action:** 3- 9-23 S Introduced and referred to committee on Senate Finance

[SB 1251](#) [Bettencourt, Paul\(R\)](#) Relating to the authority of the governing body of a school district to adopt an ad valorem tax rate that exceeds the district's voter-approval tax rate.

**Companions:** [SB 1819](#) Bettencourt, Paul(R) (Identical) 3- 7-23 S Filed

Amends Section 26.042, Tax Code.

Prohibits a school from using the disaster provision to adopt a higher rate when the voters have previously failed to ratify a tax rate higher than the voter-approval rate.

Proposed effective: 1-1-24.

**Last Action:** 3- 9-23 S Introduced and referred to committee on Senate Local Government

[SB 1456](#) [Lamantia, Morgan \(F\)\(D\)](#) Relating to a credit against required recapture payments for certain school districts with excess facilities costs under the public school finance system.

**Companions:** [HB 3753](#) Lucio III, Eddie(D) (Refiled from 87R Session) [HB 2994](#) Hunter, Todd(R) (Identical) 3-14-23 H Introduced and referred to committee on House Public Education

Adds Section 49.1571, Education Code.

Reduces the amount a school district in a county bordering the Gulf of Mexico must expend in purchasing attendance credit by the amount necessary for maintenance, renovation, and repairs and insurance for same because of the District's proximity to the Gulf.

Proposed effective: 9-1-23.

**Last Action:** 3-16-23 S Introduced and referred to committee on Senate Education

[SB 1621](#) [Kolkhorst, Lois\(R\)](#) Relating to requiring state contractors, political subdivisions of this state, and private employers to participate in the federal electronic verification of employment authorization program, or E-verify.

**Companions:** [HB 3846](#) Toth, Steve(R) (Identical) 3-20-23 H Introduced and referred to committee on House State Affairs

Amends Chapter 2264, Government Code, various sections.

Requires a contractor or subcontractor for any state agency to register with and participate in an E-verify Program to enter into a contract and during the term of the contract. The contractor or subcontractor must verify that they are no ineligible to receive the contract under Subchapter C, Chapter 2264. If a state agency determines that a contractor is not participating in the E-verify program, was awarded a contract in violation of Section 2264.102, or hired a subcontractor that is not registered or participating in the E-very program, they shall report it to the comptroller who shall bar the contractor from participating in state contracts for a period of one year.

Adds Chapter 53, Labor Code.

Requires political subdivisions to participate in the E-verify program to verify information of all new employees. Prohibits an employer for classifying an employee as an independent contractor for the sole purpose of avoiding the requirements of registering and participating in the E-verify program to verify information of all new employees.

Proposed effective date: 9-1-23.

**Last Action:** 3-16-23 S Introduced and referred to committee on Senate Business and Commerce

[SB 1801](#) [Springer, Drew\(R\)](#) Relating to a requirement that each appraisal district periodically confirm that recipients of residence homestead exemptions qualify for those exemptions.

**Companions:** [HB 2747](#) Darby, Drew(R) (Identical)3-13-23 H Introduced and referred to committee on House Ways and Means

Adds Section 11.43(h-1), Tax Code.

Requires chief appraiser of an appraisal district to develop a program for the periodic review of each residence homestead exemption granted by the district under Section 11.13 to confirm that the recipient of the exemption still qualifies for the exemption at least once every five tax years. Allows the program to provide for the review to take place in phases, with a portion of the exemptions reviewed in each tax year.

Proposed effective: 9-1-23.

**Last Action:** 3-20-23 S Introduced and referred to committee on Senate Local Government

[SB 2118](#) [Creighton, Brandon\(R\)](#) Relating to the calculation of the enrichment tax rate for certain school districts.

**Companions:** [HB 4825](#) Metcalf, Will(R) (Identical)3-10-23 H Filed

Amends Section 45.0032, Education Code.

Reduces the available enrichment rate in a preceding year for certain Districts.

Proposed effective: 9-1-23.

**Last Action:** 3-21-23 S Introduced and referred to committee on Senate Education

[SB 2264](#) [West, Royce\(D\)](#) Relating to the calculation of average daily attendance for purposes of the public school finance system.

Amends Section 48.005, Education Code.

Entitles a district to receive funding based on the greater of the year's average daily attendance or the average ADA for the preceding three years.

Proposed effective: 9-1-23.

**Last Action:** 3-22-23 S Introduced and referred to committee on Senate Education

[SB 2301](#) [West, Royce\(D\)](#) Relating to the use of average enrollment for purposes of the public school finance system.

**Companions:** [HB 31](#) Hinojosa, Gina(D) (Identical) 2-23-23 H Introduced and referred to committee on House Public Education [HB 1376](#) Lozano, Jose(R) (Identical) 3- 3-23 H Introduced and referred to committee on House Public Education [HB 2841](#) Rogers, Glenn(R) (Identical) 3-14-23 H Introduced and referred to committee on House Public Education [SB 263](#) Johnson, Nathan(D) (Identical) 2-15-23 S Introduced and referred to committee on Senate Education

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:** 3-22-23 S Introduced and referred to committee on Senate Education

[SB 2312](#) [Hinojosa, Chuy\(D\)](#) Relating to the authority of the commissioner of education to resolve unintended consequences from school finance formulas.

Amends Section 48.011, Education Code.

Removes the Commissioner's authority to adjust funding formulas for the 2023-2024 school year.

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

**Last Action:** 3-22-23 S Introduced and referred to committee on Senate Education

[SB 2387](#) [Creighton, Brandon\(R\)](#) Relating to the calculation of the enrichment tax rate for certain school districts.

**Companions:** [HB 4847](#) Metcalf, Will(R) (Identical) 3-10-23 H Filed

Amends Section 45.0032, Education Code.

Reduces the available enrichment rate in a preceding year for certain Districts.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 S Filed

[SJR 4](#) [Bettencourt, Paul\(R\)](#) Proposing a constitutional amendment excepting certain appropriations to pay for school district ad valorem tax relief from the constitutional limitation on the rate of growth of appropriations.

Amends Article VIII, Section 22, Texas Constitution. States that appropriations for school tax relief are not counted toward the limitations on growth of appropriations.

Proposed effective 9-1-23 if passed by voters.

**Last Action:** 3-15-23 S Committee action pending Senate Finance

## TRUTH IN TAXATION

[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:** 3-20-23 H Committee action pending House Ways and Means

[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:** 3-2-23 Introduced and referred to committee on Public Education

[HB 2220](#) [Harrison, Brian\(R\)](#) Relating to the calculation of certain ad valorem tax rates of a taxing unit and the manner in which a proposed ad valorem tax rate that exceeds the voter-approved tax rate is approved.

Amends various provisions in the Special District, Tax Code, and Water Code to limit tax rate increases. Repeals the provisions allowing an increase in a rate or protection from election due to disaster. Repeals the definition and allowed increase in Voter Approval Rate (VAR) for special taxing units. Removes protection of De Minimis Rate. Current Debt service is limited to the minimum required to be expended. Removes the allowed increase of both 3.5% and 8% to the NNR M&O for the Voter Approval Rate. Consolidates Low rate, developed, and Developing Water District Notices. Any time the VAR is exceeded there is an automatic election.

Proposed effective: 1/1/24

**Last Action:** 3- 9-23 H Introduced and referred to committee on House Ways and Means

[HB 2221](#) [Harrison, Brian\(R\)](#) Relating to the vote required in an election to approve an ad valorem tax rate that exceeds a taxing unit's voter-approval tax rate.

Amends various sections in Tax Code Chapter 26.

Requires a vote of 60% of the voters to ratify a rate adoption over the Voter Approval Rate.

Proposed effective: 1-1-24.

**Last Action:** 3- 9-23 H Introduced and referred to committee on House Ways and Means

[HB 2714](#) [Thompson, Ed\(R\)](#) Relating to the authority of the officer or employee designated by the governing body of a municipality to calculate certain ad valorem tax rates of the municipality to recalculate those rates.

Amends Sections 26.013 and 26.04, Tax Code.

Allows a municipality to recalculate the voter-approval and no-new-revenue rates after delivery of the certified appraisal roll.

Proposed effective: 9-1-23.

**Last Action:** 3-13-23 H Introduced and referred to committee on House Ways and Means

[HB 3117](#) [Morales, Eddie\(D\)](#) Relating to the type of newspaper required for the publication of notices by governmental entities or representatives in certain counties.

**Companions:** [HB 634](#) Morales, Eddie (F)(D) (Refiled from 87R Session)

Amends Section 2051.0441, Government Code.

Allows the commissioners court or governing body of a political subdivision in certain counties to designate a newspaper for publication of government notices when there is not a newspaper that meets the current statutory definition of newspaper.

Proposed effective: 9-1-23.

**Last Action:** 3-14-23 H Introduced and referred to committee on House State Affairs

[HB 3273](#) [Thierry, Shawn\(D\)](#) Relating to public notice of the availability on the Internet of property-tax-related information.

Amends Sections 25.19 and 26.04, Tax Code.

Renumbers previous legislation. Requires the chief appraiser to post notices about the 26.17 property tax database on the appraisal district's website, and requires the assessor for each taxing unit to post notices about the 26.17 property tax database on the taxing unit's website.

Requires the chief appraiser of each appraisal district that maintains an internet website to allow property owners to register to receive email notifications regarding updates to the property tax database.

Requires notice of the 26.17 property tax database to be included in ARB hearing notices.

Proposed effective 1-1-24.

**Last Action:** 3-27-23 H Meeting set for 10:00 A.M., JHR 140, House Ways and Means

[HB 3555 Plesa, Mihaela \(F\)\(D\)](#) Relating to the information required to be included in or with a school district ad valorem tax bill.

Amends Section 31.01, Tax Code.

Adds requirements for a school district that has local revenue in excess of entitlement under Section 48.257, Education Code, and that has taken measure to reduce the revenue level under Section 49.002, to provide notice in tax bill or separate statement of the percentage of the taxes for maintenance and operation that the school district is required to spend purchasing average daily attendance credits and the percentage it is not required to pay.

Requires all other school districts to provide information concerning the percentage of the maintenance and operations revenue that is derived from M&O taxes for the current year and from M&O taxes from the preceding year, and the percentage of M&O revenue for the current year that is derived from state funds and the percentage for the preceding year that was derived from state funds.

Proposed effective: 1-1-24.

**Last Action:** 3-27-23 H Meeting set for 10:00 A.M., JHR 140, House Ways and Means

[HB 3717 Harrison, Brian\(R\)](#) Relating to the text of ballot propositions that increase taxes.

Amends Section 45.003, Education Code.

Requires the language, "THIS IS A PROPERTY TAX INCREASE," that must be included in a school district's ballot proposition to authorize bonds must be in size 42, bold font.

Proposed effective: 9-1-23.

**Last Action:** 3-20-23 H Introduced and referred to committee on House Ways and Means

[HB 4024 Harrison, Brian\(R\)](#) Relating to the notice required before the issuance of certain debt obligations by political subdivisions

Amends Section 1251.052(b), Government Code.

Adds requirements for the voter information document required when a political subdivision with at least 250 registered voters adopts a debt obligation. Provides that the table concerning the principal and interest and other information to be included both in the aggregate and per student capita. Requires the estimate of annual increase on residence homestead taxes be shown for a value equal to the average taxable value in the jurisdictions, as determined by the appraisal district. Requires governing body to identify any underlying date for the tax impact estimates in addition to any major assumptions. Requires the information also be posted on the political subdivision's website.



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

**Last Action:** 3-20-23 H Introduced and referred to committee on House Pensions/Investments/Financial Services

[HB 4405](#) [Dutton, Harold\(D\)](#) Relating to the information that must be included in a school district bond election proposition.

**Companions:** [HB 4522](#) Lozano, Jose(R) (Identical) 3-22-23 H Introduced and referred to committee on House Public Education [SB 2205](#) Parker, Tan (F)(R) (Identical) 3-22-23 S Introduced and referred to committee on Senate Education Amends Education Code 45.003 to modify required ISD bond election ballot language in certain instances.

Amends Section 45.003, Education Code.

Modifies required ISD bond election ballot language in certain instances. If issuance of new bonds would require a debt rate increase in the subsequent year, a ballot proposition must include the following statement: "This is a Property Tax Rate Increase."

Proposed effective 9-1-23.

**Last Action:** 3-21-23 H Introduced and referred to committee on House Public Education

[HB 4522](#) [Lozano, Jose\(R\)](#) Relating to the information that must be included in a school district bond election proposition.

**Companions:** [HB 4405](#) Dutton, Harold(D) (Identical) 3-21-23 H Introduced and referred to committee on House Public Education [SB 2205](#) Parker, Tan (F)(R) (Identical) 3-22-23 S Introduced and referred to committee on Senate Education

Amends Section 45.003, Education Code.

Modifies required ISD bond election ballot language in certain instances. If issuance of new bonds would require a debt rate increase in the subsequent year, a ballot proposition must include the following statement: "This is a Property Tax Rate Increase."

Proposed effective 9-1-23.

**Last Action:** 3-22-23 H Introduced and referred to committee on House Public Education

[HB 4610](#) [Hunter, Todd\(R\)](#) Relating to the information required to be included in or with a school district ad valorem tax bill and posted on the tax-related information county internet website.

**Companions:** [SB 2230](#) Lamantia, Morgan (F)(D) (Identical) 3-22-23 S Introduced and referred to committee on Senate Local Government

Amends Section 31.01, Tax Code.

Adds requirements for a school district that has local revenue in excess of entitlement under Section 48.257, Education Code, and that has taken measure to reduce the revenue level under Section 49.002, to provide notice in tax bill or separate statement of the percentage of the taxes for maintenance and operation that the school district is required to spend purchasing average daily attendance credits and the percentage it is not required to pay.

Requires all other school districts to provide information concerning the percentage of the maintenance and operations revenue that is derived from M&O taxes for the current year and from M&O taxes from the preceding year, and the percentage of M&O revenue for the current year that is derived from state funds and the percentage for the preceding year that was derived from state funds.

Amends Section 26.16, Tax Code.

Requires tax assessor-collector to post on its website, for each school district that has local revenue in excess of entitlement under Section 48.257, Education Code, and that has taken measure to reduce the revenue level under Section 49.002, the percentage of the taxes for maintenance and operation that the school district is required to spend purchasing average daily attendance credits and the percentage it is not required to pay.

Proposed effective: 1-1-24.

**Last Action:** 3-22-23 H Introduced and referred to committee on House Ways and Means

[HB 4852 Harrison, Brian\(R\)](#) Relating to the form of a notice of public hearing on a proposed ad valorem tax rate.

Amends Section 26.06, Tax Code.

Includes in the notices required for a public hearing on tax increase and the notice of meeting to vote on a tax rate the last year's tax rate, expressed in dollars per \$100 in value.

Amends Section 26.062, Tax Code.

Adds required explanatory language for notices, describing that the table compares revenue for the preceding year and revenue for proposed tax rate. Sets out the format for the required table, including showing information for the preceding tax year, the current year, and the change between the two. Provides the specific information depending on the taxing unit and the type of proposed rate (e.g., whether the proposed rate exceeds the no new revenue rate). For school districts the table would show data for maintenance and operations and for debt service. For other taxing units "Total taxable value of property" is shown or comparison of revenue under the prior year and the revenue for the no new revenue rate and voter-approval rate.

Proposed effective: 1-1-24.

**Last Action:** 3-23-23 H Introduced and referred to committee on House Ways and Means

[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:** 2-17-23 S Introduced and referred to committee on Senate Education

[SB 976 Middleton, Mayes \(F\)\(R\)](#) Relating to the procedure for the adoption of an ad valorem tax rate by a taxing unit.

Amends Section 26.012(7), Tax Code.

Limits the definition of qualified debt to that approved at an election. Repeals protection from election as to De Minimis rate.

Proposed effective: 1-1-24.

**Last Action:** 3- 3-23 S Introduced and referred to committee on Senate Local Government

[SB 977 Bettencourt, Paul\(R\)](#) Relating to the definition of debt for the purposes of calculating certain ad valorem tax rates of a taxing unit.

Amends Section 26.012, Tax Code. Repeals Sections 26.012(9), (18-a), and (18-b).

Changes definition of "debt" for tax rate calculation purposes to require voter approval for "debt" to be included in a taxing unit's Voter Approval Tax Rate. Applies only to debt authorized by a governing body after the effective date of the act.

Proposed effective: 9-1-23.

**Last Action:** 3- 3-23 S Introduced and referred to committee on Senate Local Government

[SB 978 Bettencourt, Paul\(R\)](#) Relating to the repeal of provisions providing for the calculation and effect of a de minimis ad valorem tax rate.

**Companions:** [HB 2966](#) Tinderholt, Tony(R) (Refiled from 87R Session)

Amends various provisions in the Special District, Tax Code, and Water Code.

Removes De Minimis Rate from calculation. Moves provision as to Petition election for Developing Water District to Water Code 49.23063.

Proposed effective: 1-1-24.

**Last Action:** 3- 3-23 S Introduced and referred to committee on Senate Local Government

[SB 1252 Bettencourt, Paul\(R\)](#) Relating to the text of ballot propositions that increase taxes.

**Companions:** [SB 1818](#) Bettencourt, Paul(R) (Identical) 3- 7-23 S Filed

Amends Section 52.072, Election Code.

Adds "THIS IS A TAX INCREASE" to required ballot proposition language for a proposition submitted to voters for the approval of the imposition or increase of a tax.

Proposed effective: 1-1-23.

**Last Action:** 3- 9-23 S Introduced and referred to committee on Senate Local Government

[SB 1814](#) [Bettencourt, Paul\(R\)](#) Relating to the definition of current debt service for the purpose of calculating the current debt rate of a taxing unit for ad valorem tax purposes.

Amends Section 26.012(3), Tax Code.

Redefines and limits "current debt service" to "the minimum dollar amount required to be expended for debt service for the current year."

Proposed effective: 1-1-24.

**Last Action:** 3-20-23 S Introduced and referred to committee on Senate Local Government

[SB 1997](#) [Bettencourt, Paul\(R\)](#) Relating to the calculation of the ad valorem tax rate of a taxing unit.

Amends Sections 26.04(c), 26.041(a), (b), and (c), Tax Code.

Deletes the term Unused Increment Rate from the definition of the Voter Approval Tax Rate for entities other than special taxing units.

Amends Water Code Sections 49.23602(a)(2) and (4).

Deletes the term Unused Increment Rate from the definition of Mandatory Tax Election Rate and Voter Approval Tax Rate.

Repeals Section 120.007(d), Local Government Code, which refers to Tax Code 26.013 which is also being repealed along with Tax Code 26.0501(c) and Water Code 49.23602(a)(3), all which effectively completely repeal the Unused Increment Rate in the Truth in Taxation process and any reference to its use for all taxing entities.

Applies only to ad valorem taxes imposed for an ad valorem tax year that begins on or after the effective date.

Proposed effective 1-1-24.

**Last Action:** 3-21-23 S Introduced and referred to committee on Senate Local Government

[SB 1998](#) [Bettencourt, Paul\(R\)](#) Relating to the calculation of certain ad valorem tax rates.

Amends Section 5.07, Tax Code.

Requires the Comptroller to include the within the Truth in Taxation Worksheets the ability to set a hyperlink into the worksheet document that will attest to the accuracy of each of the numbers entered into the worksheet that are not just a mathematical calculation.

Amends Section 26.04(d-1), Tax Code.

Requires the designated officer or employee to include the hyperlinks for each entry on the form that are not just a mathematical calculation.

Amends Section 26.03, Tax Code.

Requires specific tax rate calculations for individual investment zones rather than collective adjustments.

Proposed effective 1-1-24.

**Last Action:** 3-21-23 S Introduced and referred to committee on Senate Local Government

[SB 1999 Bettencourt, Paul\(R\)](#) Relating to the calculation of the unused increment rate of a taxing unit.

Amends Section 26.013, Tax Code.

Changes the definition and calculation of the unused increment rate.

Proposed effective 1-1-24.

**Last Action:** 3-21-23 S Introduced and referred to committee on Senate Local Government

[SB 2117 Creighton, Brandon\(R\)](#) Relating to the information that must be included in a school district bond election proposition.

Amends Section 45.003, Education Code.

Modifies required ISD bond election ballot language. New ballot language would read "This Authorizes the District to Take on Additional Debt" rather than "This is a Property Tax Increase."

Proposed effective: 9-1-23.

**Last Action:** 3-21-23 S Introduced and referred to committee on Senate Education

[SB 2205 Parker, Tan \(F\)\(R\)](#) Relating to the information that must be included in a school district bond election proposition.

**Companions:** [HB 4405](#) Dutton, Harold(D) (Identical) 3-21-23 H Introduced and referred to committee on House Public Education [HB 4522](#) Lozano, Jose(R) (Identical) 3-22-23 H Introduced and referred to committee on House Public Education

Amends Section 45.003, Education Code.

Modifies required ISD bond election ballot language in certain instances. If issuance of new bonds would require a debt rate increase in the subsequent year, a ballot proposition must include the following statement: "This is a Property Tax Rate Increase."

Proposed effective 9-1-23.

**Last Action:** 3-22-23 S Introduced and referred to committee on Senate Education

[SB 2230](#) [Lamantia, Morgan \(F\)\(D\)](#) Relating to the information required to be included in or with a school district ad valorem tax bill and posted on the tax-related information county internet website.

**Companions:** [HB 4610](#) Hunter, Todd(R) (Identical) 3-22-23 H Introduced and referred to committee on House Ways and Means

Amends Sections 26.16 and 31.01, Tax Code.

Requires the County assessor-collector, if a school has local revenue in excess of entitlement and purchases average daily attendance credits to reduce the district's revenue level, to post the percentage of the ISD's M&O taxes spent on attendance credits and to include the same information on the ISD's tax bills.

Proposed effective: 1-1-24.

**Last Action:** 3-22-23 S Introduced and referred to committee on Senate Local Government

[SB 2350](#) [Bettencourt, Paul\(R\)](#) Relating to the voter-approval tax rate used to calculate the unused increment rate of a taxing unit for ad valorem tax purposes.

Amends Section 26.013, Tax Code.

Redefines, for purposes of calculating the unused increment rate, "Voter-approval tax rate" to mean the taxing unit's voter-approval tax rate in the applicable preceding tax year, as adopted by the taxing unit during the applicable preceding tax year, less the unused increment rate for the preceding year.

Proposed effective 1-1-23.

**Last Action:** 3-10-23 S Filed

[SB 2516](#) [Bettencourt, Paul\(R\)](#) Relating to the calculation of certain ad valorem tax rates of certain taxing units.

Amends Tax Code 26.04(c).

Reduces voter-approval tax rate calculation to 2.5% from 3.5% for a taxing unit other than a special taxing unit.

Amends Sections 49.236 and 49.23602, Water Code.

Reduces the mandatory tax election rate for a water district to a 2.5% increase from a 3.5% increase.

Proposed effective: 1-1-24.

**Last Action:** 3-10-23 S Filed

## LOCAL GOVERNMENT 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.

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:** 2-23-23 H Introduced and referred to committee on House State Affairs

[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).

Allows 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 are located on the international border (El Paso County).

See SB 1069.

Proposed effective: 9-1-23.

**Last Action:** 3-22-23 H Voted favorably from committee on House County Affairs

[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:** 3- 2-23 H Introduced and referred to committee on House State Affairs

[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:** 3- 2-23 H Introduced and referred to committee on House County Affairs

[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 commissioners 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:** 3- 2-23 H Introduced and referred to committee on House County Affairs

[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:** 3-22-23 H Voted favorably from committee as substituted House County Affairs

[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 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:** 3-20-23 H Voted favorably from committee on House Ways and Means

[HB 2023](#) [Munoz, Sergio\(D\)](#) Relating to the award of court costs and attorney's fees in certain actions challenging certain local laws, local regulatory actions, or the failure of an officer of certain political subdivisions to perform certain actions.

Adds Section 250.011, Local Government Code.

Requires all political subdivisions to pay a prevailing party reasonable attorney's fees, including expert witness fees, for any official action determined unenforceable due to being preempted by state law, failure of an officer performing their duties required by state law, failure to comply with Section 212 relating to municipal regulation of subdivisions and property development, and failure to comply with Section 232 relating to county regulations of subdivisions. The amendment is for prospective actions only.

Proposed effective: 9-1-23.

**Last Action:** 3- 8-23 H Introduced and referred to committee on House Land and Resource Management

[HB 2258](#) [Cain, Briscoe\(R\)](#) Relating to a limit on municipal and county expenditures.

Adds Section 140.14, Local Government Code.

Limits annual expenditures by municipalities or counties to the greater of the preceding fiscal year total expenditures or an amount determined by multiplying preceding fiscal year expenditures times one plus a rate, published by the Legislative Budget Board, accounting for population growth and inflation.

Provides an exception to the limit whenever the political subdivision's voters approve additional expenditures at a called election or the governor declares a state disaster impacting all or part of the geographic territory of the political subdivision. Expenditures from money received from bonds, grants, donations or gifts are not considered available sources of revenue.

Proposed effective: 12-1-23.

**Last Action:** 3- 9-23 H Introduced and referred to committee on House State Affairs

[HB 2565](#) [Shaheen, Matt\(R\)](#) Relating to the persons authorized or appointed to exercise the power of sale under the terms of a contract lien on real property.

Amends Sections 51.0001(7) and (8), Property Code.

Expands the definitions of substitute trustee and trustee in the Property Code provisions generally applicable to liens from a person to individuals, corporations, organizations, government or governmental subdivision or agency, business trust, estate, trust, partnership, association, or other legal entity.

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

**Last Action:** 3-13-23 H Introduced and referred to committee on House Business and Industry

[HB 3538](#) [Troclair, Ellen \(F\)\(R\)](#) Relating to the use by a political subdivision of public funds for lobbying activities.

**Companions:** [HB 749](#) Middleton, Mayes(R) (Refiled from 87R Session)[SB 175](#) Middleton, Mayes (F)(R) (Identical) 3-21-23 S Reported from committee as substituted Senate State Affairs

Amends Chapter 556, Government Code and adds 556.0056 restricting 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 to join a nonprofit lobbying organization.

Proposed effective: 9-1-23.

**Last Action:** 3-16-23 H Introduced and referred to committee on House State Affairs

[HB 4082](#) [Goldman, Craig\(R\)](#) Relating to purposes for which certificates of obligation or tax anticipation notes may be authorized.

Adds Section 271.043 (7-a), Local Government Code and Section 1431.001(7), Government Code.

Adds a definition for "public work" to the respective Code chapters related to issuing local government bonds for the construction of any public work where it was previously undefined. The proposed definition is broad to include specific public improvements for issuance of municipal bonds but expressly does not include facilities for semi-professional or professional sports, stadia, arenas, civic centers, convention centers, hotels or coliseums.

Proposed effective: 9-1-23.

**Last Action:** 3-20-23 H Introduced and referred to committee on House Pensions/Investments/Financial Services

[HB 4803](#) [Harrison, Brian\(R\)](#) Relating to municipal and county ad valorem tax relief.

Adds Section 140.014, Local Government Code and Section 26.046, Tax Code.

Requires a county or municipality to use any surplus revenue in a manner that reduce the amount of property owner ad valorem taxes otherwise required to pay in the current fiscal year. Requires comptroller to publish a state inflation rate and a surplus is defined as any amount above the previous fiscal year amount.

Requires county or municipality to adopt a tax rate that does not exceeds a rate from the preceding tax year plus an amount factoring in inflation and population growth. Allows a county or municipality to adopt higher tax rate factoring in inflation and population growth if it pledges to use surplus taxes for payment of debt and adopting a rate less than the higher tax rate would impair the obligation of the contract creating the debt.

Proposed effective: 1-1-24.

**Last Action:** 3-23-23 H Introduced and referred to committee on House Ways and Means

[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:** 3-21-23 S Reported from committee as substituted Senate State Affairs

[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 elected 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:** 2-15-23 S Introduced and referred to committee on Senate State Affairs

[SB 541](#) [Campbell, Donna\(R\)](#) Relating to the barring of certain vendors from participation in certain contracts with the state or a political subdivision.

Amends Section 2155.077, Government Code.

Requires the State Comptroller to restrict a vendor from participating in state contracts, and any contracts for which purchasing authority is delegated to a state agency, that are prohibited from participating in federal contracts under Section 889, John S. McCain National Defense Authorization Act for Fiscal 2019 or a vendor designated as a risk to state security by the governor. The restriction also applies to any vendor that contracts with an entity prohibited by the federal law.

Proposed effective: 9-1-23.

**Last Action:** 3-21-23 S Voted favorably from committee as substituted Senate Business and Commerce

[SB 542](#) [Blanco, Cesar\(D\)](#) Relating to the delegation of certain authority of a county judge or commissioners court in certain counties.

Adds Section 81.029(f), Local Government Code.

Allows the commissioners court in El Paso County to file an order within the court for delegation of managerial authority to a county chief administrator.

Proposed effective: 9-1-23.

**Last Action:** 2-17-23 S Introduced and referred to committee on Senate Local Government

[SB 561](#) [Sparks, Kevin \(F\)\(R\)](#) Relating to the authority of a political subdivision to issue debt to purchase or lease tangible personal property.

**Companions:** [HB 451](#) Schofield, Mike(R) (Identical) 2-23-23 H Introduced and referred to committee on House Pensions/Investments/Financial Services

Adds Section 1253.0015, Government Code.

Limits authority of any political subdivision from issuing a public security to purchase or lease tangible personal property if the expected useful life of the property ends before the maturity date of the public security. Removes the ability to purchase personal property under bonds with a weighted average maturity no more than 120 percent of the reasonably expected weighted average economic life of the personal property.

Adopts definition for public security found in Section 1201.002 of the Government Code to include a bond, certificate, note, or other type of obligation authorized to be issued by an issuer under a statute, a municipal home-rule charter, or the constitution of the state.

Proposed effective: 9-1-23. **Last Action:** 2-17-23 S Introduced and referred to committee on Senate Local Government

[SB 1568](#) [Campbell, Donna\(R\)](#) Relating to the persons authorized or appointed to exercise the power of sale under the terms of a contract lien on real property.

**Companions:** [HB 2565](#) Shaheen, Matt(R) (Identical)3-13-23 H Introduced and referred to committee on House Business and Industry

Amends Sections 51.0001(7) and (8), Property Code.

Expands the definitions of substitute trustee and trustee in the Property Code provisions generally applicable to liens from a person to individuals, corporations, organizations, government or governmental subdivision or agency, business trust, estate, trust, partnership, association, or other legal entity.

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

**Last Action:** 3-16-23 S Introduced and referred to committee on Senate Business and Commerce

[SB 2330](#) [Bettencourt, Paul\(R\)](#) Relating to the authorization and reporting of expenditures for lobbying activities by certain political subdivisions and other public entities.

Adds Section 140.014, Local Government Code.

Allows political subdivisions to spend money on lobbying only if authorized by a majority vote in an open meeting and voted on as a stand-alone agenda item at the meeting. The amendment requires the entity to report the amount of money authorized for lobbying and report the name of the lobbyist to the Texas Ethics Commission and publish the name and electronic copy of lobbying services on the entity's website.

Requires a political subdivision to report the amount of public money spent on membership fees for any nonprofit or other association involved in lobbying to the Texas Ethics Commission and publish on the entity's website. The bill requires the Texas Ethics Commission to make available to the public on its website an easily searchable database containing the lobbying reports required in the added code section.

The section does not prevent an officer or an employee from advocating against legislation but allows taxpayers or other interested parties to seek injunctive relief to prevent further activity in violation of the added code section.

Proposed effective: 9-1-23.

**Last Action:** 3-10-23 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)2-17-23 S Introduced and referred to committee on Senate Border Security

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:** 3-22-23 H Committee action pending House State Affairs

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

Adds Chapter 561, 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:** 3-20-23 H Reported from committee as substituted House State Affairs

[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:** 3-22-23 H Committee action pending House State Affairs

[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:** 2-23-23 H Introduced and referred to committee on House County Affairs

[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:** 3-20-23 H Voted favorably from committee as substituted House Ways and Means

[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:** 3- 7-23 H Introduced and referred to committee on House State Affairs

[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 TJJJ 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:** 3- 8-23 H Introduced and referred to committee on House State Affairs

[HB 2863](#) [Leo-Wilson, Terri \(F\)\(R\)](#) Relating to publication of certain notices on the Internet website of a newspaper.

Adds Section 2051.054, Government Code.

Provides that a governmental entity satisfies notice by publication in a newspaper if the notice is posted on the newspaper's website and the newspaper is authorized to publish said notice.

Proposed effective: 9-1-23.

**Last Action:** 3-14-23 H Introduced and referred to committee on House State Affairs

[HB 2874](#) [Smithee, John\(R\)](#) Relating to the assessment of litigation costs and attorney fees in certain lawsuits under the public information law.

Amends Section 552.323, Government Code.

Allows a plaintiff or intervening requestor to recover costs and attorney's fees in a suit for civil enforcement of the Public Information Act if they either substantially prevail or if the governmental body, prior to the filing of the suit, fails to voluntarily release the requested information or fails to specify a time when the requested information will be released.

Proposed effective: 9-1-23.

**Last Action:** 3-14-23 H Introduced and referred to committee on House State Affairs

[HB 3167](#) [Moody, Joe\(D\)](#) Relating to the production of public information under the public information law

Adds Section 552.276, Government Code.

Defines "vexatious requestor" as someone or someone's agent who submits repeated requests that the governmental body has reason to believe are intended to unreasonably burden or disrupt official business. Allows a governmental body to request an Attorney General opinion to determine if the requestor is vexatious. If the Attorney General finds vexatious behavior, then the governmental body may not have to comply with future requests from the vexatious requestor for a period not to exceed one year. The requestor or



governmental body may appeal the decision to a district court in their jurisdiction. If the governmental body has reason to believe the vexatious requestor is continuing to submit requests anonymously or under a pseudonym, then the governmental body may request photo ID before complying with the request. Failure to provide photo ID within ten days will serve as a withdrawal of the request. A requestor who is asked for photo ID can ask the Attorney General for a determination that they are not a vexatious requestor.

Adds Section 552.271(e), Government Code.

Provides that if a requestor has exceeded the limit on the amount of time that personnel of a governmental body are required to spend producing public information for inspection, then the requestor may not inspect records on behalf of someone else. If a requestor wants to remain anonymous, then the requestor must pay costs for obtaining copies.

Proposed effective: 9-1-23.

**Last Action:** 3-15-23 H Introduced and referred to committee on House State Affairs

[HB 3327](#) [Wu, Gene\(D\)](#) Relating to the confidentiality of certain home address information in property tax appraisal records.

**Companions:** [SB 1532](#) Miles, Borris(D) (Identical) 3-16-23 S Introduced and referred to committee on Senate Business and Commerce

Amends Section 25.025(a), Tax Code.

Adds an employee of a public defender's office (as defined in Article 26.044(a), Code of Criminal Procedure) to the list of individuals who may make their home address information confidential in property tax appraisal records.

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

**Last Action:** 3-15-23 H Introduced and referred to committee on House State Affairs

[HB 3334](#) [Canales, Terry\(D\)](#) Relating to the collection and disclosure of certain public information.

**Companions:** [SB 1658](#) Hinojosa, Chuy(D) (Identical) 3-16-23 S Introduced and referred to committee on Senate Business and Commerce

Adds Section 552.101(b), Government Code.

Prevents certain privileges from being considered confidential under Section 552.101, such as attorney-client privilege, work product privilege, and various discovery privileges.

Adds Section 552.302(b-c), Government Code.

Provides that if a governmental body fails to timely request an Attorney General opinion, then the governmental body may not still rely on certain exceptions from disclosure to withhold information. Fifteen exceptions are listed, but the list is not exhaustive. A "compelling reason" to withhold information is not presumed just because an exception is not explicitly listed.

Repeals Section 552.231, Government Code (responding to requests for information that requires programming or manipulation of data).

Proposed effective: 9-1-23.

**Last Action:** 3-15-23 H Introduced and referred to committee on House State Affairs

[HB 4063](#) [Gonzalez, Jessica\(D\)](#) Relating to the use of an electronic bulletin board to post public notice.

Adds 551.050(c-d), Government Code.

Provides that if a governmental body makes a good faith attempt but fails to comply with posting requirements to its electronic bulletin board due to a technical problem beyond its control, then the posting is still valid. If another law requires a governmental body to post notice, on a bulletin board or otherwise, the governmental body may comply through use of electronic bulletin board.

Proposed effective: 9-1-23.

**Last Action:** 3-20-23 H Introduced and referred to committee on House State Affairs

[HB 4710](#) [Kacal, Kyle\(R\)](#) Relating to allowing a governmental body to combine multiple requests submitted by separate individuals on behalf of an organization for purposes of computing charges under the public information law.

Amends Section 552.261(e), Government Code.

Allows a governmental body to combine multiple requests received from separate individuals who submit request on behalf of an organization.

Proposed effective: 9-1-23.

**Last Action:** 3-22-23 H Introduced and referred to committee on House State Affairs

[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:** 2-15-23 S Introduced and referred to committee on Senate Business and Commerce

[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:** 2-15-23 S Introduced and referred to committee on Senate Business and Commerce

[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:** 2-15-23 S Introduced and referred to committee on Senate Business and Commerce

[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:** 2-15-23 S Introduced and referred to committee on Senate Business and Commerce

[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) 2-23-23 H Introduced and referred to committee on House State Affairs

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:** 3-16-23 S Committee action pending Senate Border Security

[SB 618](#) [Johnson, Nathan\(D\)](#) Relating to the public information law.

**Companions:** [HB 2135](#) Canales, Terry(D) (Identical) 2- 9-23 H Filed

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:** 2-17-23 S Introduced and referred to committee on Senate Business and Commerce

[SB 680](#) [Johnson, Nathan\(D\)](#) Relating to the disclosure of certain contracting information under the public information law.

**Companions:** [HB 2492](#) Capriglione, Giovanni(R) (Identical) 2-17-23 H Filed

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:** 2-17-23 S Introduced and referred to committee on Senate Business and Commerce

**SB 943** [Kolkhorst, Lois\(R\)](#) Relating to the publication of notices by a governmental entity on the Internet websites of a newspaper and Texas Press Association.

**Companions:** [HB 2178](#) Hunter, Todd(R) (Identical) 2-10-23 H Filed

Adds Section 2051.054, Government Code.

Requires a newspaper that is publishing a notice on behalf of a governmental entity to also publish the notice, at no additional cost, on its website in a place that is clearly designated for notices and is accessible to the public at no cost. If the Texas Press Association maintains a website as a statewide repository of notices, then the newspaper must also deliver the notice to the Texas Press Association to be published on the Association's website. The Association's website must be accessible to the public at no cost, be updated as notices are received, and be searchable/sortable by subject matter and location. The Association's website must also offer subscriptions to email notifications that can be filtered by subject matter and location. The validity of a notice published in a newspaper is not affected by an error or technical issue that may occur on the Internet notice.

Proposed effective: 9-1-23.

**Last Action:** 3-3-23 S Introduced and referred to committee on Senate Business and Commerce

[SB 965 Johnson, Nathan\(D\)](#) Relating to maintenance and production of electronic public information under the public information law.

**Companions:** [HB 2493](#) Capriglione, Giovanni(R) (Identical) 2-17-23 H Filed

Amends Section 552.002(a-2), Government Code.

Expands the definition of "public data" to include a data dictionary or similar category of information 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 or maintained in an electronic spreadsheet or database that is searchable or sortable. If a requestor asks for electronic public information in a searchable or sortable format, the person responding to the request shall provide a copy of the information in that format using computer software that they use in the ordinary course of business. The person responding to the request may not refuse to provide the electronic public information on the grounds that doing so would require searching, sorting, or filtering the information with computer software used by that person in the ordinary course of business. The requestor may not be charged for the searching, sorting, or filtering of information. The requestor is also entitled to a copy of the electronic public information in the format in which it is maintained by or for a governmental body or in a standard export format, and the electronic public information shall be transferred by email, electronic drop box, or other suitable electronic media.

This section applies to third parties who are custodians of information for a governmental body, and each party to a contract for the creation and maintenance of electronic public information by or for a governmental body shall use reasonable efforts to ensure the contract does not impair the public's ability to inspect or copy the information. Repeals Section 552.231, Government Code (responding to requests for information that require programming or manipulation of data).

Proposed effective: 9-1-23.

**Last Action:** 3- 3-23 S Introduced and referred to committee on Senate Business and Commerce

[SB 1525 Blanco, Cesar\(D\)](#) Relating to the confidentiality of certain home address information in property tax appraisal records.

Amends Section 25.025(a), Tax Code.

Adds a current or former attorney for the Department of Family and Protective Services to the list of individuals who may make their home address information confidential on property tax appraisal records.

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

**Last Action:** 3-16-23 S Introduced and referred to committee on Senate Business and Commerce

[SB 1532](#) [Miles, Borris\(D\)](#) Relating to the confidentiality of certain home address information in property tax appraisal records.

**Companions:** [HB 3327](#) Wu, Gene(D) (Identical) 3-15-23 H Introduced and referred to committee on House State Affairs

Amends Section 25.025(a), Tax Code.

Adds an employee of a public defender's office (as defined in Article 26.044(a), Code of Criminal Procedure) to the list of individuals who may make their home address information confidential in property tax appraisal records.

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

**Last Action:** 3-16-23 S Introduced and referred to committee on Senate Business and Commerce

[SB 1579](#) [Bettencourt, Paul\(R\)](#) Relating to an expedited response by a governmental body to a request for public information.

**Companions:** [HB 3435](#) Smithee, John(R) (Refiled from 87R Session)[SB 1492](#) Bettencourt, Paul(R) (Refiled from 87R Session)

Adds Subchapter K to Chapter 552, Government Code.

Describes the methods in which a governmental body may withhold information from responsive records without first asking for an Attorney General opinion so long as the appeals process is provided to the requestor in the response. The appeals process is also described in Subchapter K and requires the governmental body to maintain an electronic or paper copy of the appeals notice given to the requestor. Training requirements for public information officers is also listed. Subchapter K also gives the Attorney General's office the authority to revoke a governmental body's authorization to respond to a records request. A public information officer's authorization to respond to a public information request may also be revoked. By 2-1-25, the Attorney General must list the names of those individuals and governing bodies on its website. Individuals who hold an active training certificate as a public information officer must also be listed on the Attorney General's website.

Subchapter K would expire 9-1-25.

This section is inapplicable to a request for information involving a person's privacy or property interest.

Proposed effective: 9-1-23.

**Last Action:** 3-16-23 S Introduced and referred to committee on Senate Business and Commerce

[SB 2286](#) [Middleton, Mayes \(F\)\(R\)](#) Relating to the assessment of litigation costs and attorney fees in certain lawsuits under the public information law.

**Companions:** [HB 2874](#) Smithee, John(R) (Identical) 3-14-23 H Introduced and referred to committee on House State Affairs

Amends Section 552.323, Government Code.



Allows a plaintiff or intervening requestor to recover costs and attorney's fees in a suit for civil enforcement of the Public Information Act if they either substantially prevail or if the governmental body, prior to the filing of the suit, fails to voluntarily release the requested information or fails to specify a time when the requested information will be released.

Proposed effective: 9-1-23.

**Last Action:** 3-22-23 S Introduced and referred to committee on Senate Business and Commerce

## 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:** 3- 2-23 H Introduced and referred to committee on House Public Education

[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:** 3- 3-23 H Introduced and referred to committee on House Public Education

[HB 2855](#) [Rogers, Glenn\(R\)](#) Relating to the margin of error to be used by the comptroller of public accounts in connection with the property value study to determine whether the local value for a school district is valid.

Amends Section 403.302(c), Government Code.

Changes the margin of error on the Property Value Study to 10% instead of 5%.

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

**Last Action:** 3-14-23 H Introduced and referred to committee on House Public Education

[HB 3127](#) [Ashby, Trent\(R\)](#) Relating to the study of school district property values conducted by the comptroller of public accounts.

Amends Sections 403.3011(2) and 403.303(a), Government Code.

Removes the requirement for the CAD to have passed the most recent MAP review to be entitled to the "Grace Period." Begins with the 2024 Property Value Study.

Extends the deadline to file PVS appeals from 40 days to 50 days after the Study is released. Begins with the 2023 Property Value Study.

Proposed effective: 9-1-23.

**Last Action:** 3-14-23 H Introduced and referred to committee on House Public Education

[HB 3966](#) [Cook, David\(R\)](#) Relating to the margin of error to be used by the comptroller of public accounts in connection with the property value study to determine whether the local value for a school district is valid.

**Companions:** [HB 2855](#) Rogers, Glenn(R) (Identical) 3-14-23 H Introduced and referred to committee on House Public Education

Amends Section 403.302(c), Government Code.

Increases the allowable margin of error from five (5) to ten (10) percent. Begins with the 2024 Property Value Study.

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

**Last Action:** 3-20-23 H Introduced and referred to committee on House Public Education

[SB 1064](#) [Middleton, Mayes \(F\)\(R\)](#) Relating to the school district property value study conducted by the comptroller of public accounts,

Amends Section 403.3011(2), Government Code.

Changes the definition of "eligible school district" for the most recent property value study the aggregate local value sampled by the comptroller is not less than 80 percent of the lower limit of the margin of error. Current law is 90 percent.

Amends Section 403.302(c), Government Code.

Changes the margin of error on the Property Value Study to 10% instead of 5%.

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

**Last Action:** 3- 3-23 S Introduced and referred to committee on Senate Education

## MISCELLANEOUS

[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:** 3-20-23 H Voted favorably from committee on House Pensions/Investments/Financial Services

[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, which 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, which 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:** 2-23-23 H Introduced and referred to committee on House Elections

[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: 9-1-23

**Last Action:** 2-23-23 H Introduced and referred to committee on House Ways and Means

[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:** 3- 2-23 H Introduced and referred to committee on House State Affairs

[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:** 3- 3-23 H Introduced and referred to committee on House Ways and Means

[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:** 3- 3-23 H Introduced and referred to committee on House Ways and Means

[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:** 3- 3-23 H Introduced and referred to committee on House Appropriations

[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)3- 1-23 S Introduced and referred to committee on Senate Finance

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:** 3- 7-23 H Introduced and referred to committee on House Ways and Means

[HB 1817](#) [Capriglione, Giovanni\(R\)](#) Relating to the validity of a contract for which a disclosure of interested parties is required.

Adds Section 2252.908(-1), Government Code.

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:** 3-20-23 H Reported favorably from committee on House State Affairs

[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 taxing unit other than a special taxing unit 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 taxing unit other than a special taxing unit 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:** 3- 7-23 H Introduced and referred to committee on House Ways and Means

[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 commissioner's 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

[HB 2249](#) [Metcalf, Will\(R\)](#) Relating to the selection and administration of an appraisal review board in certain counties.

**Companions:** [HB 3322](#) Metcalf, Will(R) (Refiled from 87R Session) [SB 1099](#) Creighton, Brandon(R) (Refiled from 87R Session) [SB 882](#) Creighton, Brandon(R) (Identical) 3- 1-23 S Introduced and referred to committee on Senate Local Government

Adds Section 6.4101, Tax Code.

Provides for the election of appraisal review board members in a county with a population of more than 400,000 and that is adjacent to a county with a population of more than 3.3 million and no other counties with a population of more than 300,000. Establishes a board of three members elected by the voters of the county at the general election. Establishes two-year terms beginning January 1 of odd-numbered years. Requires individual be a resident of the county for at least two years before the date of the election to be eligible to serve on board. Provides that the appraisal district board of directors fills vacancies by appointment. Establishes grounds for removal.

Adds Section 6.4102, Tax Code.

Requires an application for a place on the ballot to be filed with the county judge of the county for which the appraisal district is established and be accompanied by a filing fee of \$250.

Amends Sections 6.052, 6.411, 6.412, and 5.413, Tax Code.

Makes changes recognizing elected as well as appointed board members.

Adds Section 6.414(h), Tax Code.

Provides that a majority of the appraisal review board members of a board elected under Section 6.4101 to provide for auxiliary board members appropriate to heat protests. Provides that the board prepares a list of qualified auxiliary board members to submit to the commissioners court of the county, who will appoint the auxiliary board members.

Proposed effective: 1-1-25, except Section 6.4102 which takes effect 1-1-24. Elections for appraisal review board members created by this act to take place beginning with the general election conducted in 2024.



**Last Action:** 3-20-23 H Committee action pending House Ways and Means

[HB 2285](#) [Noble, Candy\(R\)](#) Relating to the authority of certain independent school districts to change the terms for members of the districts' board of trustees.

Adds Section 11.059(e)-(g), Education Code.

Allows a board of trustees of an independent school district to adopt a resolution changing the length of the terms of its trustees. The resolution must be adopted not later than December 31, 2023 and provide for staggered terms of either three or four years and specify the manner in which the transition from the length of the former term to the modified term is made. The transition must begin with the first regular election for trustees that occurs after the resolution is adopted, and a trustee who serves on the date the resolution is adopted must serve the remainder of that term. Such a resolution may only be adopted by a board of trustees with a central administrative office located in a county with a population of more than 1 million but less than 1.25 million and in which a municipality with a population of 4,500 or less is located. These added Subsections expire January 1, 2029.

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

**Last Action:** 3- 9-23 H Introduced and referred to committee on House Public Education

[HB 2796](#) [Bucy, John\(D\)](#) Relating to the postponement of the delinquency date for a payment of ad valorem taxes imposed by a taxing unit if the office of the collector for the taxing unit is closed on the delinquency date.

Amends Section 1.06, Tax Code.

Allows a payment of a tax imposed by a taxing unit to be considered timely if the office of the collector for the taxing unit is closed on the day the tax is due and if paid on the next regular business day.

Proposed effective: 1-1-24.

**Last Action:** 3-13-23 H Introduced and referred to committee on House Ways and Means

[HB 2889](#) [Slaton, Bryan\(R\)](#) Relating to a credit against the ad valorem taxes imposed by a taxing unit on the residence homestead of a married couple that increases in amount based upon the number of children of the couple.

Adds Section 31.038, Tax Code.

Provides for an ad valorem tax credit to qualifying married couples on the residence homestead based on the number of their qualifying children.

"Qualifying Married Couple" is defined in the bill as a man and a woman who have been legally married and have never been divorced.

"Qualifying Children" are defined as children of both spouses of a qualifying married couple naturally born to or adopted after the date of the marriage, and children adopted by one of the spouses of the qualifying married couple after the date of the marriage if the child is the

natural or adopted child of the other spouse and the other spouse was a widow or widower before the date of the marriage of the qualifying married couple.

Provides a 10% credit of the amount of the tax imposed on the residential homestead by a taxing unit to a qualifying married couple, increasing to 40% if the qualifying married couple has 4 qualifying children, 50% for 5 qualifying children, 60% for six qualifying children, 70% for 7 qualifying children, 80% for 8 qualifying children, 90% for 9 qualifying children, and 100% for 10 or more qualifying children. The tax credit is applicable regardless of whether the qualifying children live in the residence homestead or if one or more of the qualifying children die.

Provides that if one spouse dies the surviving spouse is entitled to the tax credit as long as the surviving spouse remains unmarried. The amount of the tax credit in any tax year cannot exceed the amount of taxes imposed on the residence homestead in that tax year. A qualifying married couple or the surviving spouse of such couple must file an application annually with the chief appraiser of the appraisal district in which the residence homestead is located. An affidavit must be filed with the application affirming that the applicants are a qualifying married couple or the surviving spouse was a member of a qualifying couple. The application must state the number of qualifying children and include a copy of the marriage license of the qualifying couple, and a copy of the birth certificate or adoption order for each qualifying child. The chief appraiser must forward the application to each taxing unit that assesses a tax on the residence homestead.

Requires Comptroller to adopt rules for the administration of this section.

Adds Section 140.014, Local Government Code.

Provides a reimbursement payment to local taxing authorities from the state for the revenue loss incurred by a taxing authority due to the new married couple tax credit. Requires Comptroller to pay reimbursement from available funds within 30 days of submission of an approved application from a taxing unit submitted by April 1 of each year for the amount of the married couple tax credit allowed the previous year.

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

**Last Action:** 3-14-23 H Introduced and referred to committee on House Ways and Means

[HB 3369](#) [Dean, Jay\(R\)](#) Relating to exempting property owned by taxing units from local government land use regulations restricting impervious cover.

Adds Section 250.014, Local Government Code.

Provides that property owned by a taxing unit in a political subdivision is exempt from an ordinance, order, or other regulation adopted by the subdivision relating to impervious cover.

Proposed effective: 9-1-23.

**Last Action:** 3-15-23 H Introduced and referred to committee on House Land and Resource Management

[HB 3846 Toth, Steve\(R\)](#) Relating to requiring state contractors, political subdivisions of this state, and private employers to participate in the federal electronic verification of employment authorization program, or E-verify.

**Companions:** [SB 1621 Kolkhorst, Lois\(R\)](#) (Identical) 3-16-23 S Introduced and referred to committee on Senate Business and Commerce

Amends Chapter 2264, Government Code.

Changes the heading to "Certain Restrictions on Public Subsidies and State Contracts."

Transfers Section 2264.101, Government Code, to Subchapter B, Chapter 2264, Government Code, redesignated as Section 2264.054, Government Code.

Adds Section 2264.1011, Government Code.

Defines "E-verify program" and "State agency."

Adds Section 2264.102, Government Code.

Prohibits state agencies from awarding a contract for goods or services to a contractor unless the contractor and any subcontractors are registered with and participate in the E-verify program during the term of the contract; require a statement be included in each contract by the contractor to certify that the contractor is not ineligible to receive the contract under Subchapter C, Chapter 2264, Government Code and an acknowledgment that if the certification is inaccurate or becomes inaccurate during the term of the contract that the contractor may be barred from participating in state contracts; require a state agency to refer the matter to the comptroller for action if it determines a contractor was ineligible to have the contract awarded, if the contractor ceased participation in the E-verify program during the term of the contract, or that a contractor is not registered with or is not participating in the E-verify program; and require each state agency to develop procedures for the administration of this section.

Adds Section 2264.103, Government Code.

Requires the comptroller to use procedures under Section 2155.077 to bar a contractor for a period of one year (unless extended for additional one-year periods after a determination that grounds for debarment continue to exist) from participating in state contracts if it is determined that the contractor was awarded a contract in violation of Section 2263.102, has ceased participation in the E-verify program during the term of the contract, or hired a subcontractor to perform work under the contract who is not registered with or is not participating in the E-verify program. Amends Subtitle B, Title 2, Labor Code by adding Chapter 53 "Verification of Employee Information" to define "Commission," "Employee," "Employer," "Employment," and "E-verify program;" prohibit an employer from classifying an individual performing services for the employer as an independent contractor rather than an employee for the purpose of avoiding the requirements under this chapter; require an employer to register and participate in the E-verify program to verify information of all new employees; to require state agencies to ensure that employers comply with the E-verify program's registration and participation requirements as a condition of a license, certificate, registration, permit, or other authorization issued by the agency required for a person to practice or engage in a particular business, occupation or profession in this state; and require the commission to adopt rules and prescribe forms for the implementation of this chapter.

Adds Chapter 182, Local Government Code.

Defines "E-verify program" and "Political subdivision;" require political subdivisions to register and participate in the E-verify program; and make an employee of a political subdivision subject to termination for failure to comply with the E-verify program in verifying information of new employees.

The bill requires each state agency subject to Subchapter C, Chapter 2264, Government Code, as amended, to develop the procedures added by this Act not later than October 1, 2023.

The bill's provisions under Sections 2264.1011, 2264.102, and 2264.103 will apply only to a contract for which the request for bids or proposals or other applicable expression of interest is made public on or after its effective date.

Proposed effective on 9-1-23.

**Last Action:** 3-20-23 H Introduced and referred to committee on House State Affairs

[HB 4830](#) [Goldman, Craig\(R\)](#) Relating to the review of school districts by the Sunset Advisory Commission.

Adds Section 325.026, Government Code.

Defines to define "education service center region;" require the Sunset Advisory Commission to review the operations of the independent or consolidated school district located within an education service center region selected not later than January 31 of each odd-numbered year that has the lowest instructional spending per student according to the most recent information reported to the Texas Education Agency; and require the commission to prepare a report identifying areas of the district's operations that do not effectively or efficiently use the district's funds or detract from instructional spending, and make recommendations which may include those related to the district's governance, management, operating structure, and compliance with legislative requirements.

Proposed effective: 9-1-23.

**Last Action:** 3-23-23 H Introduced and referred to committee on House Public Education

[HB 5237](#) [Kitzman, Stan \(F\)\(R\)](#) Relating to the disclosure of certain contributions, expenditures, and gifts between local government officers and vendors.

Adds Chapter 176A, Local Government Code.

Requires an officer of a local government to file a conflicts disclosure statement with respect to a vendor when the officer, family member or an employee of the local government received a contribution or gift in the aggregate value of \$100 or more within 2 years of the date the contract negotiations start with said vendor. This amendment applies to a local governmental entity with a population of eight hundred thousand or more or a local governmental entity located in a county with a population of eight thousand or more.

Proposed effective date: 9-1-23.

**Last Action:** 3-10-23 H Filed

[HJR 128](#) [Slaton, Bryan\(R\)](#) Proposing a constitutional amendment to authorize the legislature to provide for a credit against the ad valorem taxes imposed by a political subdivision on the residence homestead of a married couple.

Proposes amendment to Article VIII, Texas Constitution, to add Section 1-q, authorizing Legislature to enact law to provide a credit against ad valorem taxes imposed against a married couple's residence. Such credit may increase based upon the number of children in common of the married couple. The credit entitlement may only be provided if neither member of the married couple has been previously divorced. The legislature may authorize the use of state money to reimburse a political subdivision for lost revenue because of the tax credit.

**Last Action:** 3-13-23 H Introduced and referred to committee on House Ways and Means

[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:** 2-15-23 S Introduced and referred to committee on Senate State Affairs

[SB 946](#) [Sparks, Kevin \(F\)\(R\)](#) Relating to the election date for the authorization of the issuance of bonds or a tax increase.

Amends Section 41.0051, Election Code.

Requires that elections to issue bonds or increase taxes shall be held on the November uniform election date and may not be held as an emergency election under Section 41.0011.

Proposed Effective: 9-1-23.

**Last Action:** 3- 3-23 S Introduced and referred to committee on Senate State Affairs

[SB 1215](#) [Paxton, Angela\(R\)](#) Relating to the delivery of certain tax refunds.

Amends Section 1.071, Tax Code.

Makes provisions of Subsections (a) and (b) applicable to tax assessors in addition to collectors. Adds Subsection (c) and requires the comptroller to prescribe the form necessary for a person to file a written request for a refund under this section and requires the tax assessor or collector to accept, acknowledge, process, and act on the request unless legal allowed not to by another law of this state.

Proposed effective: 9-1-23.

**Last Action:** 3- 9-23 S Introduced and referred to committee on Senate Local Government

[SB 1224 Zaffirini, Judith\(D\)](#) Relating to the disclosure of potential conflicts of interest by certain school district employees or officials and a prohibition on certain school districts from entering into certain contracts.

Adds Section 44.0314, Education Code.

Provides that Section 2261.252, Government Code, applies to school districts and school district employees to require disclosure of potential conflicts of interests with respect to any contract with a private vendor.

Proposed effective: 9-1-23.

**Last Action:** 3- 9-23 S Introduced and referred to committee on Senate Education

[SB 1621 Kolkhorst, Lois\(R\)](#) Relating to requiring state contractors, political subdivisions of this state, and private employers to participate in the federal electronic verification of employment authorization program, or E-verify.

**Companions:** [HB 3846](#) Toth, Steve(R) (Identical)3-20-23 H Introduced and referred to committee on House State Affairs

Amends Chapter 2264, Government Code, various sections.

Requires a contractor or subcontractor for any state agency to register with and participate in an E-verify Program to enter into a contract and during the term of the contract. The contractor or subcontractor must verify that they are no ineligible to receive the contract under Subchapter C, Chapter 2264. If a state agency determines that a contractor is not participating in the E-verify program, was awarded a contract in violation of Section 2264.102, or hired a subcontractor that is not registered or participating in the E-very program, they shall report it to the comptroller who shall bar the contractor from participating in state contracts for a period of one year.

Adds Chapter 53, Labor Code.

Requires political subdivisions to participate in the E-verify program to verify information of all new employees. Prohibits an employer for classifying an employee as an independent contractor for the sole purpose of avoiding the requirements of registering and participating in the E-verify program to verify information of all new employees.

Proposed effective date: 9-1-23.

**Last Action:** 3-16-23 S Introduced and referred to committee on Senate Business and Commerce

[SB 2337 Middleton, Mayes \(F\)\(R\)](#) Relating to an election to approve the issuance of bonds or other debt.

Amends Chapter 2, Election Code.

Makes Chapter 2 applicable to elections for issuance of bonds or debts by requiring a two-thirds voter approval.

Adds Section 41.0051, Election Code.

Requires a proposition for approval of the issuance of bonds or debtors to be submitted to voters in an election held on the November uniform election date.

Amendments apply to elections ordered on or after the effective date of the Act.

Proposed effective date: 9-1-23.

**Last Action:** 3-10-23 S Filed