



LEGISLATIVE UPDATE DECEMBER 9, 2022

[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.

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 if passed by two-thirds of both houses; otherwise, effective 9-1-23. **Last Action:** 11-14-22 H Filed

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

Companions: [SB 263](#) Johnson, Nathan(D) (Identical) 12- 2-22 S Filed

Amends Education Code 48.005.

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

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

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

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

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

Amends several sections in the Tax Code.

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

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

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

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

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

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

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

See also HJR 55.

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

Last Action: 11-14-22 H Filed

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

Amends 31.031.

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

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

[HB 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 L percent to be placed in the FSP. Provides that excess collections on the cigarette tax also go to the FSP.

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

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

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

Adds 11.325.

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

See also HJR 25.

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

Last Action: 11-14-22 H Filed

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

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

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

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

Sets the state value added tax at 6.72 %.

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

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

Adds Section 23.01(i).

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

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

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

Amends 25.025(a).

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

Last Action: 11-14-22 H Filed

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

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

Adds section 11.262.

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 to include references to 11.262.

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

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

See also HJR 19.

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

Last Action: 11-14-22 H Filed

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

Amends Education Code 48.005.

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

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

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

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

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

Adds 11.136. 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 11.42(e). Provides the exemption is received immediately upon qualification and amends 26.1125 to pro-rate the tax.

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

Amends 26.10(c). 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: 11-14-22 H Filed

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

Amends Section 23.23.

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

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.

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

Repeals Section 23.23(c-1). See also HJR 10.

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

Last Action: 11-14-22 H Filed

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

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

Adds 11.136. 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 11.42(e). Provides the exemption is received immediately upon qualification and amends 26.1125 to pro-rate the tax.

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

See also HB 144 (identical); HJR 16.

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

Last Action: 11-14-22 H Filed

[HB 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).

Requires the taxing unit to publish the proposed tax rates in a newspaper in addition to posting prominently on the home page of the taxing unit's Internet website.

Proposed effective: 9-1-24. **Last Action:** 11-14-22 H Filed

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

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

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

Amends 11.13.

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 Sec. 11.13 residence homestead exemption for the preceding 10 years. Continues exemption for surviving spouse if the deceased spouse died in a year in which they qualified for the exemption, the surviving spouse was 55 years of age or old, and the property was the surviving spouse's residence homestead when the spouse and remains the surviving spouse's homestead.

See also HJR 13.

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

Last Action: 11-14-22 H Filed

[HB 219 Noble, Candy\(R\)](#) Relating to the release of a deed of trust or other contract lien securing a home loan after payoff by mortgagor.

Adds Section 342.108, Finance Code.

Requires a mortgage servicer or mortgagee to deliver a release of lien to the mortgagor within 60 days of receiving pay-off or file the release of lien with the appropriate county clerk's office for recording in the real property records. Requires the mortgage servicer or mortgagee provide the release of lien or file the release of lien with the appropriate county clerk's office within 30 days of receipt of a written request by mortgagor within 20 days of the pay-off.

Proposed effective: 9-1-24. **Last Action:** 11-14-22 H Filed

[HB 221 Toth, Steve\(R\)](#) Relating to a requirement that an election for a member of a board of trustees of an independent school district is partisan.

Repeals Section 11.054, Education Code that provides for the election of school board trustees of an independent school district to be elected by cumulative voting.

Repeals Section 11.065(c), Education Code that provides a 4-year term limit on trustees of an independent school district within a county with a population of more than two million and with enrollment of more than 125,000 and less than 200,000.

Amends Education Code, several sections.

Requires an application for trustee of an independent school district to declare the political party of the applicant, or state they are not aligned with a party.

Requires elections for trustees of independent school districts to be held on the same date as the general election for state and county officers.

Modifies the term of a trustee to four years.

Amends Election Code, several sections.

Removes candidates for board of trustees of an independent school district from the application of Section 144.001.

Requires a political party to hold primary elections for members of the board of trustees of an independent school district. Where primary election is not required or authorized, members of the board of trustees of an independent school district must be nominated by a convention meeting the requirements of the Section 181.0311(a), Election Code.

Requires a candidate for board of trustees of an independent school district to pay a filing fee of \$75.00 to the Secretary of State.

Requires a candidate for board of trustees of an independent school district to obtain petition signatures in the amount of the lesser of 500 or two percent of the total vote received in the school district.

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

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

Adds Section 12.0014, Property Code.

Requires sales price disclosure for commercial and industrial property.

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

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

Excepts instruments conveying only a mineral interest in real property.

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

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

Amends Section 23.51(4).

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

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

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

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

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

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

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

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

Last Action: 11-14-22 H Filed

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

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

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

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

Sets the state value added tax rate at 6.72 %.

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

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

Amends Section 23.23.

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

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

See also HJR 14.

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

Last Action: 11-14-22 H Filed

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

Amends Section 23.23(a).

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

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

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

Repeals Section 23.23(c-1).

See also HJR 18. Proposed effective: 1-1-24 if voters approve constitutional amendment November 2023.

Last Action: 11-14-22 H Filed

[HB 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).

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

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

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

Amends 11.261.

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.

See also HJR 21.

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

Last Action: 11-14-22 H Filed

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

Amends 11.13.

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 also HJR 23.

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

Last Action: 11-14-22 H Filed

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

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

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

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

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

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

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

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

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

See also HJR 28.

Proposed effective: 1-1-24. If voters approve constitutional amendment, Article 1 takes effect and Article 2 has no effect. Otherwise, Article 2 take effect and Article 1 has no effect.

Last Action: 11-14-22 H Filed

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

Amends 11.18.

Exempts the royalty interests owned by a charitable organization.

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

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

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

Amends 11.261.

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.

See also HB 707 (identical); HJR 30.

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

Last Action: 11-14-22 H Filed

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

Adds subsection (c-2) to Section 25.25.

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

Last Action: 11-14-22 H Filed

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

Adds Chapter 561 to Title 5, Government Code.

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

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

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

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

[HB 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.

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

Adds 23.015.

Excludes from the determination of market value the value of an improvements made to real property if the primary purpose of the improvement is to comply with the requirements of the 2010 Americans with Disabilities Act.

See also HJR 42. Proposed effective: 1-1-24 if voters approve constitutional amendment.

Last Action: 11-14-22 H Filed

[HB 563 Raymond, Richard\(D\)](#) Relating to honesty in state taxation.

Amends Subtitle A, Title 2 by adding Chapter 102.

Provides that the term "Regulatory Tax" be used to describe a fee, levy, surcharge, assessment, fine, penalty, or other charge imposed by the state for a primary purpose other than to raise revenue for general purposes.

Prohibits the State Legislature, the State Legislative Council, and State Agencies, as defined in the amendment, from identifying a "Regulatory Tax" by any other terms.

Adds Section 325.0124, Government Code. Requires the Sunset Advisory Commission to make recommendations regarding statutory revisions to correctly identify state charges as state taxes when reviewing a state agency.

Proposed effective: 9-1-2023 **Last Action:** 11-14-22 H Filed

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

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

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

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

[HB 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 11.18.

Adds 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. 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 300,00.

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

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

Amends 11.13.

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 also HJR 43.

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

Last Action: 11-14-22 H Filed

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

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

Amends 11.13.

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 also HJR 45.

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

Last Action: 11-14-22 H Filed

[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 180.0100, Local Government Code.

Requires all political subdivisions of state government (includes counties, cities and school districts) to register and participate in the E-verify program to verify information for all new employees. Subjects any employee of the political subdivision responsible for verifying the information to immediate termination for noncompliance.

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

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

Amends 11.13.

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 also HJR 44.

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

Last Action: 11-14-22 H Filed

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

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

Amends Education Code 48.255.

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

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

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

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

Adds section 552.261(f), Government Code.

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

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

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

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

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

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

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

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

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

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

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

Adds 11.162.

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 also HJR 47.

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

Last Action: 11-14-22 H Filed

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

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

Amends Education Code 48.255.

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

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

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

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

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

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

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

Amends section 23.51(1).

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

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

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

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

Amends Section 23.23(a).

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

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

Last Action: 11-14-22 H Filed

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

Adds Section 23.231 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, mutli-family, industrial, or quarry purposes).

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

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

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

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

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

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

Last Action: 11-14-22 H Filed

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

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

Amends 11.261.

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.

See HJR 49.

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

Last Action: 11-15-22 H Filed

[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),

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

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

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

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

Amends Sections 33.065(g).

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

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

[HB 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 11.18.

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

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

[HB 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)[SB 152](#) Kolkhorst, Lois(R)(Identical) 11-14-22 S Filed

Amends Section 23.23(a).

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

See also HJR 51.

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

Last Action: 11-17-22 H Filed

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

Adds Section 23.23 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: 11-17-22 H Filed

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

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

Adds subsection (f) to Section 23.013.

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

See also HJR 52.

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

Last Action: 11-18-22 H Filed

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

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

Adds Section 23.231 and amends several sections.

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

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

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

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

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

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

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

See also HJR 55.

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

Last Action: 11-22-22 H Filed

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

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

Adds 41.13.

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

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

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

Amends Section 6.05(c).

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.

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

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

Last Action: 11-29-22 H Filed

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

Amends Section 6.03.

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 beginning January 1, 2025.

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.

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

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

Last Action: 11-29-22 H Filed

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

Amends Section 6.41.

Provides for an appraisal review board to consist of five members who will be elected from each of the four commissioners' 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 beginning January 1, 2025.

Establishes residency requirements.

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

Amends Section 6.414.

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 county with a population of one million or more to appoint an adequate number of qualified auxiliary board members to permit the chairman to fill positions of each special panel of the appraisal review board.

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

Repeals Sections 6.052(f); 6.41(b-1, (n-2), (d-1)-(d-10, and (i).

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

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

Last Action: 11-29-22 H Filed

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

Amends Section 23.23(a).

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

See HJR 57.

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

Last Action: 12- 2-22 H Filed

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

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

See HB 145 **Last Action:** 11-14-22 H Filed

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

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

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

See also HB 215. **Last Action:** 11-14-22 H Filed

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

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

See also HB 295. **Last Action:** 11-14-22 H Filed

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

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

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

See also HB 144; HB 147. **Last Action:** 11-14-22 H Filed

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

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

See HB 335. **Last Action:** 11-14-22 H Filed

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

Proposes amendment to Article VIII, Texas Constitution, 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 also HB 117. **Last Action:** 11-14-22 H Filed

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

Proposes amendment to Sec. 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 also HB 402. **Last Action:** 11-14-22 H Filed

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

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

See also HB 419. **Last Action:** 11-14-22 H Filed

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

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

See also HB 40. **Last Action:** 11-14-22 H Filed

[HJR 29 Schofield, Mike\(R\)](#) Proposing a constitutional amendment providing that a residence homestead is not subject to seizure or sale for delinquent ad valorem taxes.

Companions: [HJR 43](#) Wilson, Terry(R)(Refiled from 87R Session)

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

Last Action: 11-14-22 H Filed

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

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

Proposes amendment to Section 1-b(h), Article VIII, 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 also HB 481. **Last Action:** 11-14-22 H Filed

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

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

Last Action: 11-14-22 H Filed

[HJR 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.

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

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

See also HB 543. **Last Action:** 11-14-22 H Filed

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

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

Last Action: 11-14-22 H Filed

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

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

Last Action: 11-14-22 H Filed

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

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

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

Last Action: 11-14-22 H Filed

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

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

Last Action: 11-14-22 H Filed

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

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

Proposes amendment to Section 1-b(h), Article VIII, Texas Constitution, prohibiting political subdivisions other than school districts from increasing the total amount of ad valorem taxes imposed on a property that qualifies for the residence homestead for a person who is disable 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 disable or was 55 years of age or older at the time of the person's death.

Last Action: 11-15-22 H Filed

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

Companions: [HJR 132](#) Metcalf, Will(R) (Refiled from 87R Session) [SJR 31](#) Kolkhorst, Lois(R) (Refiled from 87R Session) [SJR 18](#) Kolkhorst, Lois(R) (Identical)11-14-22 S Filed

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

See also HB 745. **Last Action:** 11-17-22 H Filed

[HJR 52 Collier, Nicole\(D\)](#) Proposing a constitutional amendment authorizing the legislature to provide that the officials responsible for appraising property for ad valorem taxation.

Companions: [HJR 146](#) Collier, Nicole(D)(Refiled from 87R Session)

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

See also HB 774. **Last Action:** 11-18-22 H Filed

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

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

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

See also HB 32. **Last Action:** 11-22-22 H Filed

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

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

See also HB 868. **Last Action** 12- 2-22 H Filed

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

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

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

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

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

Adds 552.0031, Government Code.

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

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

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

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

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

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

Adds subsections (f) and (g) to Section 552.221, Government Code.

Requires a governmental body that determines it has no responsive information to inform the requestor not later than the 10th business day after the request is received.

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 form Attorney General.

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

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

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

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

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

Amends Sections 232.0315 (a) and (b), Local Government Code. Applies the section to both counties and other political subdivisions located in the county. The current section only applies to counties.

Amends Section 34.01(e). Requires the notice of sale to include the statement under Section 232.0315, Local Government Code, if the real property subject to the sale is located in a county subject to Subchapter B, Chapter 232, of that code and is presumed to be for residential use under Section 232.022 of that code.

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

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

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

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

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

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

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

[SB 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.

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

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

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

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

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

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

Requires Legislative Budget Board to review each state tax preference and each type of local tax preference considering various factors, such as, the purpose of the preference, whether

the preference is fulfilling its intended purpose, and the economic impact of the preference on jobs, public funding, etc. Requires LBB to provide preliminary report to senate finance committee and house ways and means committee by September 1 of each even-numbered year. Requires that the report contain drafts of any proposed legislation needed to implement the board's recommendations.

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

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

See also SJR 14.

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

Last Action: 11-14-22 S Filed

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

Amends Section 23.121(d).

Provides that the special valuation for a dealer's motor vehicle inventory applies only to dealers who hold a wholesale motor vehicle dealer general distinguishing number issued by the Texas Department of Motor Vehicles under Chapter 503, Transportation Code, and do not hold any other category of dealer general distinguishing number issued by the department.

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

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

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

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.

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

See SJR 18. **Last Action:** 11-14-22 S Filed

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

Adds Section 556.0056, Government Code.

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

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

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

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

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

Adds Section 23.231 and amends several sections.

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

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

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

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

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

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

See also SJR 19.

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

Last Action: 11-14-22 S Filed

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

Amends 11.13.

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

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

Last Action: 11-14-22 S Filed

[SB 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 an elective office if registered as a lobbyist under Chapter 305, Government Code.

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

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

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

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

Amends section 23.51(1).

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

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