

# Taxing Legislation

81<sup>st</sup> Legislative Session

## Appraisal Districts

HB 386 – Miller, Sid

Adds two elected directors to appraisal district board of directors, bringing total to 7. Repeals Optional Staggered Terms for Board of Directors and Disapproval of Board Actions from the Tax Code. **Left pending in House Ways and Means. NEED THIS VOTED OUT OF COMMITTEE**

HB 500 – Kolkhorst

Mandates freeze on commercial and residential real property market values for two years following a reduction of at least 15% by the ARB or other appeal. Does not limit valuations on improvements or ratio study. **Left pending in House Ways and Means. NEED THIS VOTED OUT OF COMMITTEE**

HB 1045 – Otto

Removes projected tax estimates from the notice of appraised value. **Referred to House Ways and Means**

HB 1229 – Howard, Charlie

Provides that appointment, terms and removal of ARB members is done by the county judge. **Reported favorably from committee on House Ways and Means**

HB 1287 - Eiland *Same as SB 590 (Jackson)*

Requires appraisal district board of directors to detail the requirements of a reappraisal of property after a natural disaster. The plan should explain the process for reappraising and associated costs. **SB590 left pending in Senate Finance and HB 1287 scheduled for hearing in House Ways and Means 4/27**

HB 1548 – Creighton

Allows county commissioners court to adopt alternate eligibility requirements for ARB members. **Left pending in House Ways and Means**

HB 1660 – King, Phil

Provides for four of the board of directors of an appraisal district to be appointed by an administrative district judge in the county and one to be elected in a general election. **Reported from House Ways and Means as substituted**

HB 2290 – Gattis

Changes appraisal district board of directors as county tax assessor-collector and four elected representatives (one from each county commissioner precinct). **Left pending in House Ways and Means. NEED THIS VOTED OUT OF COMMITTEE**

SB 393 – Patrick, Dan

Regarding homestead exemption for full or part of year. **Referred to Senate Finance. Committee. NEED THIS BILL SCHEDULED FOR COMMITTEE HEARING**

SB 771 – Williams *See HB 1092*

Limits appraised value increases using average percentage increase over preceding five years, with exceptions. Prohibits sales data older than six months and that fails to meet list of similarities. **Voted favorably from Senate Finance; recommended for Local/Uncontested Calendar**

## Appraisal Increases

HB 17/HJR 12 – Leibowitz *Same as*

*HB127/HJR21 (Callegari), HB700/HJR42 (Zerwas), HB711/HJR44 (Rose), HB1018/HJR51 (Brown, Betty), HB1211/HJR61 (Charlie Howard), SB299/SJR 13 (Patrick)*

Limits increase in appraised value on homestead to 5%. Subject to voter approval of Constitutional amendment. **Introduced & referred to House Ways and Means. NEED TO REQUEST TO BE SCHEDULED FOR HEARING**

HB 46/HJR 15 – Riddle

Allows county commissioners to call election to limit values increases from 3-10%. Applies to all taxing units. **Left pending in House Ways and Means. NEED THIS VOTED OUT OF COMMITTEE**

HB 209 – Bohac *Same as SB 276 (Patrick, Dan)*

Limits reappraisal of homestead to not more than once every two years unless requested by owner. **HB 209 left pending in House Ways and Means. NEED THIS VOTED OUT OF COMMITTEE. SB276 referred to Senate Finance. NEED THIS SCHEDULED FOR HEARING**

HB 701/HJR 43 – Zerwas

Expands limitation on increases in appraised value to all real property. Allows for a county or municipality with voter approval to adopt a one-quarter cent sales and use tax to provide property tax relief. Subject to voter approval of Constitutional amendment. **Referred to House Ways and Means. NEED THIS SCHEDULED FOR HEARING**

HB 979/HJR 49 – Callegari

Expands the limitation on increases in appraised value to all real property. Subject to voter approval of Constitutional amendment. **Left pending in House Ways and Means. NEED THIS VOTED OUT OF COMMITTEE.**

HB 1092/HJR 55—Parker See SB 771

Upon application to chief appraiser, will allow for appraised value to be based on five year average of current and four preceding years appraised value by voter approval. Ag and timber is not eligible. Subject to voter approval of Constitutional amendment. **Left pending in House Ways and Means. NEED THIS VOTED OUT OF COMMITTEE.**

SB 218/SJR 10 – Nichols Allows county commissioners to call election for limitation on appraised value from 5-10%. Applies to all taxing units. **Referred to Senate Finance. NEED THIS SCHEDULED FOR HEARING**

## Exemptions

HB 16/HJR 11 – Leibowitz Same as HB87/18 (Martinez) and HB731/HJR 45 (Herrero) Raises mandatory residence homestead exemption on school district taxes to \$45,000. Adjusts exemption for elderly and disabled individuals. **Left pending in House Ways and Means**

HB 62 – Aycock Same as HB1008 (Moody), SB192 and SB 1268 (Shapleigh) Entitles a 100% disabled veteran to a full exemption from taxation on homestead. Excludes from Comptroller's Property Value Study. **Left pending in House Ways and Means**

HB 69/HJR 17 – Guillen

Provides freeze on taxes of active-duty armed forces member's homestead, with conditions, if adopted by taxing unit. Subject to voter approval of Constitutional amendment. **Reported from House Ways and Means as substituted**

HB 341/HJR 28 – Herrero

Establishes \$3,000 exemption on homestead of member of armed forces and excludes from Comptroller's Property Value Study. Subject to voter approval of Constitutional amendment. **Referred to House Ways and Means**

HB 408 – Isett

Allows disabled veterans or their unmarried surviving spouse to pay homestead taxes in four equal installments. **Recommended for Local and Consent Calendar**

HB 442 – Edwards

Lowers annual interest rate charged for deferral or abatement period to 5%. **Referred to House Ways and Means. NEED THIS SCHEDULED FOR HEARING**

HB 637/HJR 40 – Guillen

Provides that a taxing unit may adopt either percentage or flat dollar amount property tax exemption on homestead but not both. Establishes flat exemption range of \$5,000 to \$30,000. Subject to approval of Constitutional amendment. **Voted favorably from House Ways and Means.**

HB 668/HJR 41 – Hopson

Increases school district exemption from \$15,000 to \$30,000 but lowers the exemption for districts operating under certain former Chapters of the Education Code, to \$5,000. Subject to voter approval of Constitutional amendment. **Left pending in Ways and Means.**

HB 742 - Flores Same as SB469 (Carona)

Provides tax exemption on homestead of disabled veteran with 100% disability rating and reduces disability schedule. Exempts property from Property Value Study. **Reported from House Ways and Means as substituted.**

HB 770 – Howard, Donna

Allows for continuance of homestead exemption while a replacement structure is being constructed as a result of property being unusable for specific causes. **Reported from House Ways and Means as substituted**

HB 959/HJR 48 – Bonnen

Entitles a volunteer firefighter or emergency medical services volunteer to a \$5,000 tax exemption on homestead with conditions. Removes value from Comptroller's Property Value Study. Subject to voter approval of Constitutional amendment. **Left pending in House Ways and Means.**

HB 1000/HJR 50 – Bolton

Doubles residence homestead exemptions to \$6,000 and \$30,000 and allows chief appraiser to increase or decrease amounts based on percentage change of appraised value on the homestead from the prior year. Subject to voter approval of Constitutional amendment. **Left pending in House Ways and Means.**

HB 1037 – Paxton

Entitles purchases of residence homestead to the exemptions included in §11.13 from the date of purchase (prorates exemptions). **Left pending in House Ways and Means. NEED THIS VOTED OUT OF COMMITTEE.**

HB 1132 – McReynolds

Lowers disability rating necessary for each level of exemption for disabled veterans. **Referred to House Ways and Means**

SB 1151/SJR 32 – Hinojosa

Allows governing body to adopt homestead exemption of up to 30% of appraised value. **Referred to Senate Finance**

HB 1155 – McReynolds

Allows for a disabled veteran or surviving spouse to transfer a homestead exemption to a different property with conditions and provides for prorating taxes. **Left pending in House Ways and Means**

HB 1172/SJR 59 – Martinez Same as SB1159/SJR 33 (Carona)

Entitles disabled veteran to exemption on homestead in

percentage equal to disability rating provided it is less than 100%. Subject to approval of Constitutional amendment. **Left pending in House Ways and Means**

HB 1292/HJR 64 – Eiland

Authorizes full Exemption on homestead of deployed reserve member following adoption by governing body or by voters. Subject to voter approval of Constitutional amendment. **Scheduled for hearing in House Ways and Means 4/27.**

HB 1337 – Hilderbran

Requires two forms of identification with valid address to apply for an exemption under § 11.13. **Reported from House Ways and Means as substituted**

HB 1661 – King, Phil

Entitles member of the National Guard or reserves to a \$60,000 exemption. **Referred to House Ways and Means**

HB 2420 – McClendon *Similar to SB1272 (Carona)*

Entitles high-speed passenger rail to exemption from ad valorem taxation. **Referred to House Ways and Means**

SB 951 – Shapleigh

Creates historic property appraisal for first 10 years after application. **Referred to Senate Finance. NEED THIS TO BE SCHEDULED FOR HEARING**

## Omnibus Property Tax Bills

HB 134HJR 22-Villarreal

Cover multiple sections of Tax Code with many items requiring voter approval of Constitutional amendment. **Referred to House Ways and Means**

HB 1575 – Isett *Same as SB 700 (Patrick)*

Allows for late application of homestead exemption (5 years). Requires market value to be based solely on value as used. Lowers rollback multiplier to 1.05. Requires election to ratify a tax rate over the rollback tax rate. **HB 1575 left pending in House Ways and Means. NEEDS TO BE PASSED OUT OF COMMITTEE. SB 70 reported from Senate Finance as substituted**

HB 3779/HJR 121 – Howard, Charlie

Property values frozen at 2009 value then changes when purchased, constructed, or damaged. Subject to voter approval of Constitutional amendment. **Referred to House Ways and Means. NEEDS TO BE SCHEDULED FOR HEARING**

HB 4038/HJR 104 – Merritt

Eliminates CAD board of directors and places responsibility for functions of appraisal district under tax assessor collector and other major reforms. **Referred to House Ways and Means. NEEDS TO BE SCHEDULED FOR HEARING**

## Revenue Caps

HB 1516 – Kent

Raises rollback tax rate of school district back to 8%. **Referred to House Ways and Means**



HB 1576 – Isett

Lowers rollback rate to 1.03. Requires election to ratify rate over rollback. **Referred to House Ways and Means. NEEDS TO BE SCHEDULED FOR HEARING**

## Sales Price Disclosure

HB 133 – Villarreal *Somewhat similar to HB2257 (Giddings)*

Requires mandatory sales price disclosure but that sales data is not used as the sole basis for determining value. **Left pending in House Ways and Means. OPPOSE MANDATORY DISCLOSURE UNLESS GO TO SALE PRICE ONLY AS BASIS FOR VALUE**

SB 444 – Wentworth

Requires mandatory sales price disclosure and recording conveyance under a sales contract. **Referred to Senate Intergovernmental Relations**

## Tax Office Administration

HB 653 – Bonnen *Same as SB562 (Jackson)*

Allows Tax Collector the option of including “RETURN SERVICE REQUESTED” on the exterior of a tax bill. **HB 653 reported favorably from House Ways and Means. SB 562 unanimously passed Senate.**

HB 1257 – Legler *Same as SB 2302 by Williams*

Allows installment payment of taxes for business with less than \$5 million in gross receipts after a disaster. **HB 1257 recommended for Local and Consent Calendar. SB 2302 referred to Senate Finance. NEEDS TO BE SCHEDULED FOR HEARING**

HB 1283– Eiland

Allows installment payments for all real property affected in a disaster area. Lowers interest penalty from 12% to 6%. Lowers the interest penalty from 12 to 6%. **Referred to House Ways and Means. Eiland may co-author HB 1257 if Legler considers adding penalty change (or make this bill only the percentage reduction).**

HB 4660 – Taylor

Provides additional local control over Tax Assessor Collector use of interest generated by VIT escrow account. **Left pending in House Ways and Means. NEED TO BE VOTED OUT OF COMMITTEE**

SB 562 – Jackson *Same as HB653 (Bonnen)*

Allows Tax Collector the option of including “RETURN

SERVICE REQUESTED" on the exterior of a tax bill. **SB 562 unanimously passed Senate. HB 653 reported favorably from House Ways and Means.**

SB 1024 – Ogden

Shifts the date a person must make first split payment from December 1 to December 31. **Recommended for Local/Uncontested Calendar**

## Elections

HB 112 Pena *Similar to SB 245 by Shapleigh*

Relating to the use of direct recording electronic voting machines. **HB 112 Referred to Elections Committee and SB 245 referred to Senate State Affairs. NEED TO BE SCHEDULED FOR HEARING**

HB 135 Straus *Same as SB 317 (Wentworth)*

Relating to the elimination of straight-party voting. **Referred to Elections Committee.**

HB 245 Alonzo *Similar to SB 140 (Ellis)*

Relates to same day voting and registration at polls. **HB 245 referred to House Elections and SB 140 referred to State Affairs**

HB 246 Alonzo

Relating to date of primary election. **Scheduled for public hearing in Elections Committee 4/27**

HB 247 Alonzo

Relating to allowing certain early voting polling places to serve as election day polling places. **Scheduled 4/27 for public hearing in Elections Committee**

HB 251 Berman

Provides criminal penalty for use of public resources for political advertising. **Left pending in House Elections Committee**

HB 252 Berman | et al.

Authorizing students to serve as election clerks. **Sent to Local & Consent Calendar**

HB 258 Berman

Date declaration of write-in candidacy must be filed. **Left pending in House Elections Committee**

HB 282 Anchia

Designating certain election days as state holidays. **Scheduled for public hearing in House Elections 4/27**

HB 283 Anchia

Providing a criminal penalty for deceptive election practices.. **Left pending in House Elections**



HB 452 Allen *Similar to SB 137 (Ellis)*

Relating to early voting by mail by any qualified voter. **HB 452 scheduled for public hearing 4/27. SB 137 referred to Senate State Affairs**

SB 139 Ellis

Providing criminal penalties for deceptive or disenfranchising practices regarding an election. **Referred to Senate State Affairs**

## Voter Registration

HB 47 Riddle

Relating to the procedures for registering to vote and accepting a voter at a polling place. **Referred to House Elections Committee**

HB 125 Brown, Betty, et al *Companion bill SB362 (Fraser/*

*Estes)* Requires voter to present proof of identification. **Left pending in House Elections Committee. NEEDS TO BE VOTED OUT OF COMMITTEE. SB 362 passed out of the Senate and left pending in House Elections. NEEDS TO BE VOTED OUT OF COMMITTEE**

HB 157 Chavez *Similar to HB245 (Alonzo) and SB118 (Ellis) and SB140 (Ellis)*

Relating to the registration of voters at a polling place and related procedures. **HB 157 left pending in House Elections. HB 245 referred to House Elections. SB 118 referred to Senate State Affairs**

HB 208 Jackson, Jim, et al

Relating to cancellation of voter registration of persons who are deceased or not citizens of the United States. **Left pending in House Elections.**

HB 249 Alonzo

Relating to procedures for registering to vote when applying for a driver's license or personal ID. **Scheduled for public hearing in House Elections 4/27**

HB 488 Bohac

Requires volunteer deputy registrars must be eligible to vote in the county where registering voters. **Recommended to Local & Consent Calendar**

HB 1780 – Hochberg

Repeals majority of Section 12 of Election Code which pertains to elected voter registrar. Shifts duties to SOS. **Left pending in House Elections. THIS BILL NEEDS TO BE KILLED!**

HB 2950 – Eiland

Requires concurrence of voter registrar and county clerk if commissions wish to create position of election administrator. **Left pending in House Elections. NEEDS TO BE VOTED OUT OF COMMITTEE.**

# Transportation Code

HB 11 Leibowitz *Same as HB 1253 by Bohac*

Relating to repeal of authority for the establishment and operation of the Trans-Texas Corridor. **HB 11 left pending in House Transportation Committee. HB 1253 referred to House Transportation.**

HB 411 - Isett

Ends the calculation of standard presumptive value for motor vehicles sales and use tax. **Left pending in House Ways and Means. NEEDS TO BE VOTED OUT OF COMMITTEE**

HB 2186 - Guillen

Allows for county tax assessor collector to contact persons whose checks have been returned due to insufficient funds prior to reporting to law enforcement. **Passed out of House. Received by Senate 4/23.**

# Other Interesting

HB 508 - Kolkhorst

Directs Comptroller to conduct study to determine effectiveness of transaction tax by banks on electronic transfers and to determine amount needed to abolish all other state and school district taxes. **Scheduled for public hearing in House Ways and Means 4/29**

HB 866 - Villarreal

Directs the Comptroller to conduct a study to examine property tax circuit break programs which limit the amount of ad valorem taxes that may be imposed on a homestead based on the owner's annual income. **Left pending in House Ways and Means**

HB 1402 - Villarreal

Creates a commission to periodically review state and local taxes and make recommendations to the legislature. **Scheduled for public hearing in House Ways and Means 4/29**

HJR 38 King, Phil, Bohac, Flynn, et al

Proposes constitutional amendment regarding rainy day fund and dedicates certain surpluses to tax reductions. **Referred to House Ways and Means**

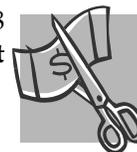
HJR 32 Berman

Proposes Constitutional Amendment to establish English as the official language of Texas and require that official acts of government be taken in English. **Referred to House State Affairs**

SB 402 - Eltife

Allows counties and cities to adopt 1/4 cent sales tax to provide property tax relief if voters approve. Adoption

changes formula for rollback rate from 1.08 to 1.05. **Senate Finance Committee report printed and distributed.**



SB 560 - Jackson

Relating to calculation of taxable margin for purposes of franchise tax. **Referred to Senate Finance**

SJR 20 - Jackson

Constitutional Amendment requiring any increase in the franchise tax rate be approved by 2/3 vote of all members of both houses. **Referred to Senate Finance**

SB 574 - Jackson *Similar to SB 644 (Shapiro)*

Provides for exception to Chapter 41 (Robin Hood) school districts located in natural disaster area if suffering financial hardship. **Left pending in Senate Education Committee. Jackson joined Shapiro's SB 644 which has been placed on the Senate intent calendar.**

# Legislative Contacts

Governor Rick Perry

Phone: (800) 843-5789

Web: [www.governor.state.tx.us](http://www.governor.state.tx.us)

Lt. Governor David Dewhurst

Phone: (512) 463-0001

Web: [www.ltgov.state.tx.us](http://www.ltgov.state.tx.us)

**Local Legislators** [www.capitol.state.tx.us](http://www.capitol.state.tx.us)

Email State Senators: [First.Last@senate.state.tx.us](mailto:First.Last@senate.state.tx.us).

Email House Reps: [First.Last@house.state.tx.us](mailto:First.Last@house.state.tx.us)

**State Senators**

District 11, Senator Mike Jackson

Phone: (713) 948-0111

District 17, Senator Joan Huffman

Phone: (512) 463-0117

**Representatives:**

District 24, Representative Larry Taylor

Phone: (281) 338-0924

District 23, Representative Craig Eiland

Phone: (409) 763-3260

# Important Dates

November 10, 2008..... Prefiling of bills begins

January 13..... Swearing in of elected legislators

January 31..... Appointment of committees

March 13..... Last day to file (*some exceptions*)

June 1..... Legislative session ends

June 21..... Deadline for Governor's veto



**Taxing Legislation provided courtesy of:**

Cheryl E. Johnson, RTA  
Galveston County Tax Assessor/Collector  
Phone: (409) 766-2284  
Email: [cheryl.e.johnson@co.galveston.tx.us](mailto:cheryl.e.johnson@co.galveston.tx.us)