



LEGISLATIVE UPDATE JANUARY 11, 2021

HB 35 Swanson, Valoree(R) Relating to an election authorizing the issuance of bonds or an increase in taxes by a political subdivision.

Companions: [HB 3723](#) Swanson, Valoree(R) (Refiled from 86R Session)

General Remarks:

Amends 26.08; adds Election Code 2.101, 41.0051 and amends 85.062; amends Government Code 1251.001, 1251.003, 1251.004 and repeals 1251.006

HB 35 requires that an election to authorize issuing bonds or for a tax increase has no effect unless more than 25% of the registered voters in the political subdivision holding the election vote in the election in which the bond or tax proposition is on the ballot. The number of registered voters are those effective on the date of the election.

Bond elections or elections to increase taxes must be held on the November uniform election date, but does not apply to Tax Code Sections 26.07 or 26.08. A temporary polling place must remain at the same location for the entire period and allow for early voting by personal appearance during the same days and hours as the main polling place. A joint election authorizing issuing bonds or a tax increase is addressed with procedures by the Secretary of State.

Adds the following sections to the Election Code:

Section 2.101 – Would require more than 25% of current registered voters of the political subdivision to vote in the election where the bond or tax is on the ballot, otherwise the bond or tax would not take effect.

Section 41.0051 – Would require the election to be held on the November uniform election date, excluding automatic elections to approve tax rate of school districts and non-school district taxing entities under Tax Code 26.07 and 26.08

Section 85.062 – Would require temporary branch polling during early voting

Section 271.015 – Would require the election to be a joint election

Amends the Following Sections in the Gov't Code:

Section 1251.001 – Would expand requirement of a bond election to any “political subdivision,” rather than just counties and municipalities. This section would control in the event of a conflict with other law.

Section 1251.003(d) – Would expand the requirements for posting and publishing notice of the election to “political subdivisions” rather than just “county or municipality.”

Section 1251.004 – If a bond is to be paid from ad valorem taxes, there must be a question submitted to the voters as to whether there should be imposition of a tax on property to pay the interest on the bond and to provide a sinking fund to redeem the bonds.

Would also repeal Section 1251.006, which exempts application of 1251.001 and 1251.004 to refunding bonds of a county or municipality and bonds less than \$2,000 issued to repair or build a structure.

Proposed Effective: Immediately if passed by two-thirds of both houses; otherwise, effective 9/1/2021.

Last Action: 11- 9-20 H Filed

HB 59 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.

General Remarks:

Adds 26.035.

This bill 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, 2024.

Proposed effective: Immediately if passed by two-thirds of both houses; otherwise, effective 9/1/2021.

Last Action: 11- 9-20 H Filed

HB 60 Reynolds, Ron(D) Relating to the minimum wage.

Companions: **HB 194** Reynolds, Ron(D) (Refiled from 86R Session)

HB 3273 Gonzalez, Jessica (F)(D) (Refiled from 86R Session)

HB 731 Gonzalez, Jessica(D) (Identical)

General Remarks:

Amends Labor Code 62.051, repeals 62.151.

HB 60 would essentially increase the minimum wage to at least \$15 an hour. It would make the minimum wage an amount not less than the greater of: 1) \$15 an hour; or 2) the federal minimum wage (currently \$7.25).

Proposed effective: 9/1/2021. **Last Action:** 11- 9-20 H Filed

HB 66 Fierro, Art(D) Relating to the designation of certain election days as state holidays.

General Remarks:

Amends Government Code 662.003, 662.021, 662.021.

HB 66 would designate a day on which a statewide election, including a primary election, as an official state holiday.

Proposed effective: HB 66 is immediately if passed by two-thirds of both houses; otherwise, effective 9/1/2021.

Last Action: 11- 9-20 H Filed

HB 80 Johnson, Jarvis(D) Relating to the discharge by certain defendants of fines and costs through community service.

Companions: [HB 1189](#) Johnson, Jarvis(D) (Refiled from 86R Session)

General Remarks :

Adds Section (b-6) to Article 45.041 of the Code of Criminal Procedure and provides language that a Judge may waive fine and costs to someone who is under the conservatorship of the Dept. of Family and Protective Services or is in extended foster care. If the Judge does not waive the fees the Judge shall require the defendant to perform community supervision.

Proposed effective: 9/1/2021 **Last Action:** 11- 9-20 H Filed

HB 96 Toth, Steve(R) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem tax purposes.

Companions: [HB 4494](#) Toth, Steve(R) (Refiled from 86R Session)

General Remarks:

Amends Sec. 23.23

HB 96 limits the market value of a residence homestead. The market value of a residence homestead may not exceed the market value for the first year that the owner qualified the property for a Sec. 11.13 exemption. If the owner acquired the property as a bona fide purchaser, the appraised value will be the purchase price paid by the owner. If the owner received the Sec. 11.13 before the 2022 tax year, the value as shown on the 2021 appraisal roll will be considered to be the market value and the purchase price. The limitation will not apply to certain purchases, include those made pursuant to a court order, from a bankruptcy trustee or from a governmental entity. The homeowner must apply for the limitation using the Comptroller's prescribed form and apply by the latest date to file for a homestead exemption. The applicant provides information necessary to determine eligibility, including the property's purchase price. The application filed with the chief appraiser is confidential, with exceptions. See also H.J.R 8.

Proposed effective: 1/1/22. Contingent upon voter approval of HJR 8 in 2021.

Last Action: 11- 9-20 H Filed

HB 115 Rodriguez, Eddie(D) Relating to the exemption from ad valorem taxation of certain property owned by a charitable organization and used in providing housing and related services to certain homeless individuals.

General Remarks:

Amends 11.18(p)

HB 115 modifies the requirement for a property receiving an 11.18(d)(23) charitable exemption to provide housing and related services to the homeless. The bill deletes the requirement under 11.18(p) that the property be located on or consist of a single campus.

Proposed effective: 1/1/2022. **Last Action:** 11- 9-20 H Filed

 [HB 122 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 who is eligible to receive long-term services and supports under the Medicaid program

General Remarks:

Adds 11.136

HB 122 creates a property tax exemption of the total appraised value of the residence homestead of an unpaid caregiver of an individual who is eligible to receive long-term services and supports under Medicaid and resides at the qualifying caregiver's homestead while on a waiting list for Medicaid services and supports. See also H.J.R. 14.

Proposed effective: 1/1/2022. **Last Action:** 11- 9-20 H Filed

 [HB 125 Buckley, Brad\(R\)](#) Relating to the applicability of the law governing the provision of state aid to certain local governments disproportionately affected by the granting of ad valorem tax relief to disabled veterans.

General Remarks:

Amends Local Government Code 140.011(a)(2).

HB 125 would expand the definition of a local government to include the extraterritorial jurisdiction within two miles of a military installation. This will expand state aid to municipalities affected by tax relief granted to disabled veterans.

Proposed effective: 9/1/2021. **Last Action:** 11- 9-20 H Filed

 [HB 183 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 1102 Bernal, Diego\(D\)](#) (Refiled from 86R Session)

[SB 484 Menendez, Jose\(D\)](#) (Refiled from 86R Session)

General Remarks:

Adds 11.262; amends 23.19, 26.012; amends Education Code 44.004; amends Government Code 403.302

HB 183 would limit the amount of school district taxes for certain individuals. For individuals who have received a residence homestead exemption on a property for fifteen years, and the amount of the tax in the fifteenth year is at least 120 percent of the tax in the first year, the tax cannot exceed the amount of the current year, the amount of the fifteen year or the amount limited under Sec. 11.26, if applicable. If the individual dies, the surviving spouse will

receive the same limitation. An increase for an improvement can be included in subsequent years under certain conditions. Provisions are also made for tax rate adoption meeting language and terms.

Proposed effective: 1/1/2022. **Last Action:** 11- 9-20 H Filed

[HB 186 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.

General Remarks:

Adds 11.325.

HB 186 allows an ad valorem taxation exemption for the portion of the appraised value of property that is attributable to the installation of a rainwater harvesting or graywater conservation system. See also H.J.R. 17.

Proposed effective: 1/1/2022, if voters approve constitutional amendment November 2021.

Last Action: 11- 9-20 H Filed

[HB 192 Ortega, Lina\(D\)](#) Relating to the continuing education requirement for county commissioners.

Companions: [SB 230 Seliger, Kel\(R\)](#) (Identical) 12- 4-20 S Filed

General Remarks:

Amends Sections 81.0025 of the Local Government Code to allow the 16 required educational hours for a county commissioner to be completed online instead of in a classroom.

Proposed effective: 9/1/2021 **Last Action:** 11- 9-20 H Filed

[HB 203 Bernal, Diego\(D\)](#) Relating to a study of the impact, feasibility, and advisability of adopting a property tax system in which the disclosure of the sales price of real property is required by law.

General Remarks:

HB 203 would order the Comptroller to conduct a study of the impact, feasibility, and advisability of adopting a property tax system requiring mandatory sales price disclosure on real property. The Comptroller would then appoint an advisory committee to assist in the study. Committee members would include persons representing school, city, county, CAD, taxpayer, low-income, house & senate. The Committee would study the cost and impact on different types of properties and submit reports by 12/1/22.

Proposed effective: Immediately if passed by two-thirds of both houses; otherwise, effective 9/1/2021, expires 9/1/2023.

Last Action: 11- 9-20 H Filed

[HB 236 Bernal, Diego\(D\)](#) Relating to the notice given by a property owner prohibiting a handgun license holder from carrying a handgun on certain property.

Companions: [HB 172](#) Bernal, Diego(D) (Refiled from 86R Session)

General Remarks: Adds Government Code 411.2045; amends Government Code 30.06, 30.07.

HB 236 proposes changes size and language requirements in signage prohibiting open or concealed carry of handguns on property.

Proposed effective: 9/1/2021. **Last Action:** 11- 9-20 H Filed

[HB 281](#) Stephenson, Phil(R) Relating to the selection and administration of an appraisal review board.

General Remarks:

Amends 5.103, 6.41, 6.411, 6.412, 6.414, 6.42, 6.425, 41.66; adds 6.4101

HB 281 amends the model ARB hearing procedures. It provides for five ARB members to be elected. Four ARB members would be elected from their respective county commissioner precincts and one member would be elected from the county at large. The election would occur with the general election conducted in 2022. Members would serve two-year terms beginning on January 1 of odd-numbered years, beginning in 2023. The bill makes several other changes to ARB administrative business stemming from elected members.

Proposed effective: 9/1/21. **Last Action:** 11- 9-20 H Filed

[HB 283](#) Stephenson, Phil(R) Relating to the selection of the chief appraiser of an appraisal district.

General Remarks: Amends 1.15. 5.041, 5.042, 6.035, 6.05, 6.41, 6.411, 42.21; amends Local Govt Code 87.041; amends Occupations Code 1151.164; adds 6.0502

HB 283 strikes the provision in the Tax Code allowing taxing units to employ a person to appraise property under a contract under section 6.05. The bill amends section 5.042 by defining "incompetency" for purposes of removing a chief appraiser to include not receiving required training. The bill allows an appraisal district to contract with another appraisal district, rather than a taxing unit in the district, to perform its duties. The bill provides for the election of a county resident to the position of chief appraiser during the general election. The chief appraiser would serve a two-year term beginning on January 1 of an odd-numbered year. It also provides the county commissioners may fill a vacancy in the office for chief appraiser.

Proposed effective: 9/1/2021. **Last Action:** 11- 9-20 H Filed

[HB 288](#) Stephenson, Phil(R) Relating to an exemption from ad valorem taxation by a school district for maintenance and operations purposes of the total appraised value of a residence homestead and the offsetting of the resulting revenue loss.

General Remarks:

Adds 11.13(s); amends 11.26(a), (a-3), (b), and (e); adds 11.26(a-4) and (a-5); adds 26.09(f); adds 151.0021; adds 151.002.

HB 288 creates an exemption for an individual's residence homestead of the maintenance and operation portion of the school district tax. The amount of the limitation will be computed by multiplying the amount of the tax of the 2021 year by a fraction in which the numerator is the debt rate for the 2022 tax year and the denominator is the tax rate for the 2021 tax year, and adding any tax attributable to improvements made in the 2021 tax year. The bill also modifies Sec. 151.0101(a) to add certain services to the definition of taxable services to be subject to sales tax, including accounting and audit services, engineering services, legal services, and real estate brokerage and agency services to subsidize the deficit caused by the exemption.

Proposed effective: 1/1/2022 if voters approve constitutional amendment November 2021.

Last Action: 11- 9-20 H Filed

 **HB 299 (Vacant)(R)** Relating to granting authority to carry a firearm to certain unlicensed persons and to related regulatory provisions and criminal offenses.

General Remarks:

Amends Government Code Chapter 411, Government code 411.1741, 411.204, 411.205, 411.207; Human Resources Code 42.024(e-2); Parks and Wildlife Code 62.082. 284.001. Amends and adds to Penal Code 30.05, 46.03, 46.035.

HB 299 amends several provisions concerning carrying a firearm. One important change is to the signage requirements to properties that seek to prevent firearms on their premises.

Proposed effective: 9/1/2021. **Last Action:** 11- 9-20 H Filed

 **HB 327** **Howard, Donna(D)** Relating to the Internet broadcast or audio recording of certain open meetings.

General Remarks:

Adds Sections 551.024 and 551.025. Section 551.024 would apply to agencies within the executive or legislative branch who have at least 100 full-time employees and receive more than \$10 million under the General Appropriations Act. Would require the gov't body to broadcast on the internet the live audio and video of each open meeting, with access to the broadcast provided on the gov't body's website. Notice of the open meeting must also be posted on the gov't body's website. The video/audio shall be made available on the gov't body's website within 7 days of the open meeting and must be archived for a minimum of two years. Also requires the gov't body to consider contracting through competitive bids to reduce costs of compliance.

Section 551.024 would apply to all other legislative or executive agencies to which Section 551.024 does not apply. Would require these gov't bodies to make available on their website or social media account access to an audio recording of an open meeting. Notice of the meeting must also be posted on their website or social media account.

Proposed effective: 9/1/2021 and would only apply to open meetings held on or after 9/1/2023. **Last Action:** 11- 9-20 H Filed

HB 349 Craddick, Tom(R) Relating to the exemption from ad valorem taxation of certain property owned by a charitable organization and used in providing housing and related services to certain homeless individuals.

General Remarks:

Amends 11.18(p)

HB 349 allows a Sec. 11.18(d)(23) charitable exemption to a charitable organization which has been in existence for at least two years if located in a municipality with a population of more than 100,000 and less than 150,000 and is partly located in a county with a population of less than 5,000 that is providing housing and related services to the homeless.

Proposed effective: 1/1/2022. **Last Action:** 11- 9-20 H Filed

HB 381 Pacheco, Leo(D) Relating to the establishment of a limitation on the total amount of ad valorem taxes that taxing units may impose on the residence homesteads of individuals who are disabled or elderly and their surviving spouses.

General Remarks:

Amends 11.26.

HB 381 expands the tax ceiling for elderly and disabled residence homesteads by allowing it to apply to all taxing units-not just school districts.

Proposed effective: 1/1/2022, if voters approve constitutional amendment November 2021.

Last Action: 11- 9-20 H Filed

HB 384 Pacheco, Leo(D) Relating to the period for which a school district's participation in certain tax increment financing reinvestment zones may be taken into account in determining the total taxable value of property in the school district.

General Remarks:

Adds Government Code 403.302

HB 384 would change to amount of taxable value that can be utilized in a TIF for purposes of calculating total taxable value of property in an ISD. The bill is bracketed to apply only to San Antonio.

Proposed effective: 9/1/2021. **Last Action:** 11- 9-20 H Filed

HB 457 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 453** Shaheen, Matt(R) (Refiled from 86R Session)

General Remarks

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Amends 11.13(i) and adding 11.13(s).

HB 457 would allow an exemption from county taxes of up to fifty-percent on the residence homestead of a physician who provides health care services for qualifying residents without seeking payment from any other source.

Proposed effective: 1/1/2022, if voters approve constitutional amendment November 2021.

Last Action: 11-10-20 H Filed

[HB 467](#) [Gonzalez, Jessica\(D\)](#) Relating to provisions applicable to affordable housing located in a reinvestment zone in certain areas of the state.

General Remarks:

Adds 311.003(e), amends 311.006(e), adds 311.0112, 311.016.

HB 467 would create restrictions and requirements for certain cities authorizing a reinvestment zone.

Proposed effective: 9/1/2021. **Last Action:** 11-10-20 H Filed

[HB 468](#) [Gonzalez, Jessica\(D\)](#) Relating to the authority of certain municipalities to designate an area as a homestead preservation district and reinvestment zone and the use of tax increment revenue in that area.

General Remarks:

Amends Local Gov't Code s. 373A.052(b) – Alters the requirements for designation as a homestead preservation district within a municipality. Census tracts no longer need to be contiguous to a central business district, but must have less than 75,000 residents and a median family income that is less than 70% of the area median family income.

Amends Local Gov't Code s. 373A.1541 by adding subsection (b) – Revenue in a tax increment fund established outside of Chapter 373A (Homestead Preservation Districts and Reinvestment Zones) may be used for projects under Chapter 373A if: • The revenue was collected with respect to: o A reinvestment zone designated before 9/1/2021 o A homestead preservation reinvestment zone under Chapter 373A; and • all obligations incurred for that zone have been paid.

Proposed effective: of 9/1/2021. **Last Action:** 11-10-20 H Filed

[HB 469](#) [Gonzalez, Jessica\(D\)](#) Relating to the deferral or abatement of the collection of ad valorem taxes on an appreciating residence homestead.

Companions :[HB 3234](#) Gonzalez, Jessica (F)(D) (Refiled from 86R Session)

[SB 1280](#) West, Royce(D) (Refiled from 86R Session)

General Remarks:

Amends 33.065(a), (f), (g).

HB 469 would allow an individual to defer collection of a tax or abate a suit to collect a delinquent tax on the portion of an individual's residence homestead that exceeds the sum of 105% of the appraised value for the preceding year and the market value of all new improvements. The deferral expires if the property owner is delinquent on the portion of the tax that is based on the prior year's value. The bill would also decrease the interest rate on these amounts that are deferred or abated from eight percent to five percent.

Proposed effective: 1/1/2022.

Last Action: 11-10-20 H Filed

HB 475 Lopez, Ray(D) Relating to an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a member of the armed services of the United States who is killed or fatally injured in the line of duty.

General Remarks:

Amends 11.133(b), 11.431(a).

HB 475 would extend the total exemption of the residence homestead of a surviving spouse of a member of the US armed services to those who are killed or fatally injured in the line of duty, and not just killed in action. See also H.J.R. 29.

Proposed effective: 1/1/2022, if voters approve constitutional amendment November 2021.

Last Action:

11-10-20 H Filed

HB 485 Wu, Gene(D) Relating to the removal of certain unconstitutional provisions from real property records.

Companions: **SB 214** Whitmire, John(D) (Identical) 11-23-20 S Filed

General Remarks:

Adds s. 11.009 to Ch. 11 of the Property Code (Public Records). Unconstitutional provisions in a recorded instrument which affects or conveys an interest in real property can be removed from the instrument if the owner of the real property can show the district court that the provision violates the US Constitution, is unenforceable under law, and is clearly discriminatory.

Proposed effective: 9/1/2021.

Last Action: 11-10-20 H Filed

HB 494 White, James(R) Relating to the appraisal for ad valorem tax purposes of certain property that was erroneously omitted from an appraisal roll in a previous year.

Companions: **HB 2702** White, James(R) (Refiled from 86R Session)

HB 984 White, James(R) (Identical) 1- 6-21 H Filed

General Remarks:

Amends Sec. 25.21(a), (b).

HB 494 adds the term "tax" to clarify that property can be added to the appraisal roll if omitted in any one of the 5 preceding "tax" years (2 for personal property). The bill also makes the addition of omitted property discretionary with the chief appraiser unless otherwise required by law.

Proposed effective: 9/1/2021.

Last Action: 11-10-20 H Filed

HB 528 White, James(R) Relating to a limitation on increases in the appraised value of commercial real property for ad valorem tax purposes.

General Remarks:

Amends 1.12(d), 25.19(b), 25.19(g); adds 23.231. Amends Government Code 403.302.

HB 528 adds Sec. 23.231 to place a cap limiting the increase of the appraised value of a commercial property (which does not include single family use, multifamily use, heavy industrial use or use as a quarry) to the market value of the most recent tax year, or the sum of the 3.5 percent of the appraised value for the most recent tax year, the appraised value of the preceding tax year and market value of any new improvements. A new improvement is not treated as a new improvement if it is a replacement structure for a structure which was rendered unusable by a casualty or by wind or water damage. See also H.J.R. 30.

Proposed effective: 1/1/2022, if voters approve constitutional amendment November 2021.

Last Action:

11-12-20 H Filed

HB 529 White, James(R) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem taxation.

General Remarks:

Amends 23.23(a).

HB 529 lowers the maximum percentage increase on a residence homestead from 10% to 2.5% each year. See also H.J.R. 31.

Proposed effective: 1/1/2022, if voters approve constitutional amendment November 2021.

Last Action:

11-12-20 H Filed

HB 533 Shine, Hugh(R) Relating to ad valorem tax sales of personal property seized under a tax warrant.

General Remarks: Amends 33.25(a), (b).

This bill amends Sections 33.25(a) and (b) (Tax Sale: Notice; Method; Disposition of Proceeds) and removes the 3 million or more population threshold for notice and sale of property. This bill provides that the posting of notice and sale of property can be conducted by the peace officer OR collector, as specified in the warrant, regardless of the size of the county; or the commissioners court of a county, regardless of the size of the county, may authorize a peace officer or collector for the county to enter into an agreement with a person who holds an auctioneer's license to advertise and conduct the auction sale of the property. Current law is that in counties of less than 3 million, a peace officer conducts the posting of the notice and sale, while in counties with more than 3 million, a peace officer OR collector conducts the posting of the notice and sale; or the commissioners court of a county having a population of 3 million or more may authorize a peace officer or collector for the county to

enter into an agreement with a person who holds an auctioneer's license to advertise and conduct the auction sale of the property.

Proposed effective: 9/1/2021. **Last Action:** 11-12-20 H Filed

HB 534 Shine, Hugh(R) Relating to the reduction of the sales price of a comparable property by an amount equal to the amount of the typical commission for the sale or purchase of property for purposes of using the market data comparison.

General Remarks:

Adds 23.013(e).

HB 534 would require a chief appraiser to deduct typical commissions from the sales prices of all comparable properties.

Proposed effective: 1/1/2022. **Last Action:** 11-12-20 H Filed

HB 535 Shine, Hugh(R) Relating to the rate at which interest accrues in connection with the deferral or abatement of the collection of ad valorem taxes on the residence homestead of an individual who is elderly or disabled or a disabled veteran.

General Remarks:

Amends 33.06(d).

This bill amends Section 33.06(d) (Deferred Collection of Taxes on Residence Homestead of Elderly or Disabled Person or Disabled Veteran) as it relates to the rate at which interest accrues in connection with the deferral or abatement in regards to a residence homestead of an individual who is elderly or disabled or a disabled veteran. The bill provides that the annual interest rate in effect for each calendar year or portion of a calendar year during the deferral or abatement period is the 10-year Constant Maturity Treasury Rate reported by the Federal Reserve Board as of January 1 of that year. Current law provides for a 5 percent interest rate.

Proposed effective: 9/1/2021 **Last Action:** 11-12-20 H Filed

HB 537 Patterson, Jared(R) Relating to the posting of required notice by a county on the county's Internet website.

General Remarks:

Adds Government Code 2051.0465.

HB 537 provides a county, or its representative satisfy notice posting requirements by newspaper publication instead by posting the notice on the county's internet website - as long as it meets the time, content, appearance, and any other requirements. This does not extend to publication of a citation in a civil suit.

Proposed effective: 9/1/2021. **Last Action:** 11-12-20 H Filed

HB 586 Cole, Sheryl(D) Relating to the creation of a state financing program administered by the Texas Public Finance Authority to assist school districts with certain expenses.

General Remarks:

This bill amends Sections 45.051, 45.052, 45.057(b), and 45.063 of the Education Code, adds Section 45.114 to the Education Code, and adds Section 1232.1031 to the Government Code. This bill allows school districts to borrow money through the Public Finance Authority to be paid back with maintenance and operations funds. The amount the Public Finance Authority can give out per year across all school districts may not exceed \$100 Million. This bill changes current law in that it would allow a school district to borrow money without getting voter approval.

Proposed effective: 9/1/2021

Last Action:

11-17-20 H Filed

 [HB 634 Morales, Eddie \(F\)\(D\)](#) Relating to the type of newspaper required for the publication of notices by governmental entities or representatives in certain counties.

General Remarks:

Amends Government Code 2051.0441(b).

HB 634 would allow commissioners court by official action to designate a newspaper suitable for publication of notices. The bill is bracketed to cover small counties with populations of 30,000-39,000 that border the Red River.

Proposed effective: 9/1/2021.

Last Action:

11-23-20 H Filed

 [HB 649 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.

General Remarks:

Amends 11.18(d), adds 11.18(r).

HB 649 modifies Sec. 11.18 to add providing services to a HUD-approved housing counseling agency as a qualifying charitable function. The property must be used to provide rental housing to low-income and moderate-income households at below market rates. The bill also replaces the word "handicapped" with "children with disabilities" or "persons with disabilities."

Proposed effective: 1/1/2022.

Last Action:

11-24-20 H Filed

 [HB 650 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.

General Remarks:

Amends 11.13(c), (d), (h). Adds 11.13(d-1).

HB 650 would modify Sec. 11.13(c) to create a \$10,000 additional homestead exemption amount for a person who is the parent or guardian of a disabled person who resides at the

property. It also would modify Sec. 11.13(d) to allow a taxing unit to create an optional exemption. A taxing unit can also create an optional exemption.

Proposed effective: 1/1/2022. **Last Action:** 11-24-20 H Filed

[HB 664 Landgraf, Brooks\(R\)](#) Relating to a proposition to approve the issuance of bonds or other debt.

General Remarks:

Adds Election Code 41.0051

HB 664 would require all bond and other debt elections to be held on the November uniform election date.

Proposed effective: 9/1/2021. **Last Action:** 11-30-20 H Filed

[HB 746 Bernal, Diego\(D\)](#) Relating to installment payments of ad valorem taxes imposed on certain homesteads.

General Remarks:

Amends 31.031, 33.08, adds 31.033.

HB 746 amends Tax Code 31.031 to allow taxpayers receiving the 11.22 disabled veterans exemption to pay their property taxes in four installments without penalty or interest. It also adds 31.033 to allow certain individuals with homestead exemptions like disabled veterans, surviving spouses, disabled or over-65s to pay a taxing unit in five or nine equal installments without penalty or interest if the first installment is paid before November 1 of the year taxes were assessed and is accompanied by a notice to the taxing unit.

Proposed effective: for tax year beginning on or after 1/1/2022.

Last Action: 12- 4-20 H Filed

[HB 749 Middleton, Mayes\(R\)](#) Relating to the use by a political subdivision of public funds for lobbying activities.

Companions: [SB 234 Hall, Bob\(R\)](#)(Identical) 12- 8-20 S Filed

General Remarks:

Adds Government Code 556.0056; amends Local Government Code 81.026, repeals Local Government Code 89.002.

HB 749 would restrict the use of public funds by political subdivisions for lobbying activities by an individual required to register as a lobbyist or pay a nonprofit state association or organization that primarily represents political subdivisions and hires or contracts with an individual required to register as a lobbyist. If a political subdivision engages in such activity, a taxpayer or resident may file a lawsuit for injunctive relief and obtain their reasonable attorney's fees and costs if they prevail. Prohibited expenditures provided by contract after the effective date would be void. See also SB 234.

Proposed effective: 9/1/2021. **Last Action:** 12- 7-20 H Filed

HB 751 Israel, Celia(D) Relating to purchasing of cloud computing services by a political subdivision.

Companions: **HB 2986** Israel, Celia(D) (Refiled from 86R Session)

SB 58 Zaffirini, Judith(D)(Identical) 11- 9-20 S Filed

General Remarks:

Amends Local Government Code 271.003

HB 751 would allow governmental agencies to purchase cloud computing services along with other types of personal property currently allowed. See also SB 58.

Proposed effective: Immediately if passed by two-thirds of both houses; otherwise, effective 9/1/2021.

Last Action: 12- 8-20 H Filed

HB 768 Patterson, Jared(R) Relating to the requirement that certain governmental bodies make audio and video recordings of open meetings available on the Internet.

General Remarks:

Amends Government Code 551.128(b-1).

HB 868 would require a county with a population of 5,000 or more, and a political subdivision located in such a county, to create video and audio recordings of all open meetings (that are not work sessions or special called meetings) and make them available by archiving them on the internet.

Proposed effective: 9/1/2021. **Last Action:** 12- 8-20 H Filed

HB 798 Larson, Lyle(R) Relating to the authority of an appraisal district to increase the appraised value of property for ad valorem tax purposes in the next tax year in which the property is appraised.

General Remarks:

Amends 23.01(e); adds 23.01(e-1).

HB 798 limits a subsequent year's value that was lowered in the prior year as a result of an agreement or ARB Order. If the subsequent year's value is raised, it may not be raised more than 5% plus the value of any new improvements. This limit does not apply to property losing a special valuation designation, such as ag or timber, and does not apply if a 23.23 homestead limitation expires. See also HJR 44.

Proposed effective: 1/1/2022, if voters approve constitutional amendment November 2021.

Last Action: 12-10-20 H Filed

HB 951 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 164](#) Raymond, Richard(D) (Refiled from 86R Session)

General Remarks:

Adds Section 23.015 to the Tax Code.

Chief appraiser shall exclude the value of improvements that are primarily for compliance with the ADA from the market value.

Applies to an improvement made on or after 1/1/21.

Proposed effective 1/1/22 if constitutional amendment passes.

Last Action: 1- 4-21 H Filed

HB 952 Raymond, Richard(D) Relating to the qualification of land for appraisal for ad valorem tax purposes as qualified open-space land.

Companions: [HB 2160](#) Raymond, Richard(D) (Refiled from 86R Session)

General Remarks:

Amends Section 23.51(1) of the Tax Code.

Land qualifies for open space designation if it is currently used for ag to the degree of intensity generally accepted in the area and is acquired by someone who owns adjacent land that currently qualifies for ag. (This seems to do away with the history requirement for that newly acquired property.)

Proposed effective 1/1/22. **Last Action:** 1- 4-21 H Filed

HB 984 White, James(R) Relating to the appraisal for ad valorem tax purposes of certain property that was erroneously omitted from an appraisal roll in a previous year.

Companions: [HB 2702](#) White, James(R) (Refiled from 86R Session) [HB 494](#) White, James(R) (Identical) 11-10-20 H Filed

General Remarks:

Amends 25.21.

HB 984 provides that the chief appraiser with the option (may or shall) of appraising omitted real property for each tax year that was erroneously omitted from the appraisal roll in the previous five tax years or personal property for the previous two tax years.

Proposed Effective: 9/1/2021. **Last Action:** 1- 6-21 H Filed

HB 986 Shine, Hugh(R) Relating to the appointment of appraisal review board members.

General Remarks:

Amends 6.052(f), 6.41(d), (d-1), and (d-9).

Allows CADs in a county of less than 120,000 to elect to have the local admin judge appoint ARB members. Allows CADs in a county with a population of more than 120,000 to elect to appoint ARB members (instead of the local admin judge) if every member of the CAD board is a member of a governing body of a taxing unit.

Proposed effective: 1/1/2022. **Last Action:** 1- 6-21 H Filed

 **HB 987 Shine, Hugh(R)** Relating to an exemption from ad valorem taxation of all or a portion of the value of a person's income-producing tangible personal property depending on the value of the property.

General Remarks:

Amends 11.145, 11.43(a).

HB 987 would increase the total exemption amount for BPP to \$5,000 from \$500 under current law. It would also provide an exemption of 20 percent for business personal property that is more than \$5,000 but less than \$500,000.

Proposed effective: 1/1/2022, if voters approve constitutional amendment on November 2, 2021.

Last Action: 1- 6-21 H Filed

 **HB 988 Shine, Hugh(R)** Relating to the authority of a property owner to bring suit to compel an appraisal district, chief appraiser, or appraisal review board to comply with a procedural requirement applicable to an ad valorem tax protest.

General Remarks:

Adds Chapter 41, Subchapter E, 41.81, 41.82, 41.83.

HB 988 allows a property owner to file a lawsuit against an appraisal district, chief appraiser, or ARB if it fails to comply with procedural requirements after given notice of the requirement and allegedly fails to comply within 10 days of the notice's delivery. A property owner who delivers such a notice is entitled to a postponement of their hearing. Discovery is not allowed on a lawsuit that is filed seeking compliance. The lawsuit is also to be set at the earliest possible date by the court. The court must make a determination. If the court finds the procedure was not complied with it must issue an order for compliance and may award costs and reasonable attorney's fees to the property owner. The court's order also may not be appealed.

Proposed effective 1/1/2022. **Last Action:** 1- 6-21 H Filed

 **HB 989 Shine, Hugh(R)** Relating to the correction of an ad valorem tax appraisal roll.
Companions: **HB 2159 Meyer, Morgan(R)** (Refiled from 86R Session)
SB 2246 Paxton, Angela (F)(R) (Refiled from 86R Session)

General Remarks:

Amends 25.25(d) of the Tax Code.

Allows an error regarding unequal or excessive market value to be corrected under 25.25(d).

Proposed effective: 9/1/21

Last Action: 1- 6-21 H Filed

HB 990 Shine, Hugh(R) Relating to the repeal of the penalty on a delinquent ad valorem tax on a residence homestead.

General Remarks:

This bill amends the following sections: 31.031(b), 31.032(c), 31.035(e) 33.01, 33.02(b), 33.06(d), 33.065(g). This bill repeals Section 33.02(b-1).

HB 990 eliminates any penalty on delinquent taxes on a residence homestead. If a taxpayer fails to make an installment payment under 31.031, 31.032, and 33.02, and the property is a residence homestead, the unpaid installment payment does not incur a penalty. An unpaid balance on a defaulted 33.02 installment agreement also does not incur a penalty, if the property is a residence homestead.

The bill amends Section 31.035 (Performance of Service in Lieu of Payment of Taxes on Homestead of Elderly Person) to eliminate any penalty.

This bill makes no change to the accrual of interest on delinquent homestead taxes and also does not affect the accrual of the penalty on non-homestead taxes.

Under current law, delinquent taxes on residence homesteads incur the same penalty (in addition to interest) as delinquent taxes on non-homesteads. The penalty under 33.01(a) does not distinguish between homesteads and non-homesteads. Under HB 990, the penalty would no longer incur on delinquent taxes on homestead properties.

Current law states that if a taxpayer fails to make an installment payment under 31.031 and 31.032, the unpaid installment payment incurs a penalty of 6% in addition to interest, regardless of whether the property is a homestead. If the taxpayer defaults on a 33.02 installment agreement, full penalty under 33.01 accrues on the unpaid balance regardless of whether the property is a homestead. HB 990 would change these installment agreements so that if a taxpayer of a homestead defaults on their agreement, no penalty incurs- only the interest is incurred.

Under the current Section 31.035, if the contract between the taxpayer and the taxing unit is terminated, the unpaid delinquent taxes incur the full penalty and interest provided in Section 33.01. This section only applies to homesteads, and therefore, under HB 990, the delinquent taxes would not incur any penalty if the contract is terminated.

Proposed effective: 9/1/2021, and the bill only affects the accrual of penalty on taxes that become delinquent on or after the effective date.

Last Action:

1- 6-21 H Filed

HB 991 Shine, Hugh(R) Relating to the authority of the owner of a residence homestead to receive a discount for making an early payment of the ad valorem taxes on the homestead.

General Remarks:

This bill amends the following: Section 31.01(c) (Tax Bills); Sections 31.04(a), (c) and (d) (Postponement of Delinquency Date); Section 31.05 (Discounts); Chapter 31 (Collections); and Section 31.07(c) (Certain Payments Accepted). Most of the Sections were amended to account for the proposed addition of Section 31.055.

Current law does not distinguish discounts between residence homestead and non-residence homestead and allows discounts according to Section 31.05(b), regardless of the date on which tax bills are mailed.

HB 991 amends Section 31.05 (Discounts), to apply only to property other than a residence homestead.

Chapter 31 (Collections) is amended by adding Section 31.055 to apply to Discounts for Residence Homesteads. 31.055(b) establishes discounts for early payment on homesteads based on whether the tax bills are mailed on or before September 30 or after September 30, in contrast with current law under 31.05(b) which allows the taxing unit to adopt the 3,2,1 discounts regardless of the date on which the tax bills are mailed.

The proposed addition reads as follows:

Sec. 31.055. DISCOUNT FOR EARLY PAYMENT OF TAX ON RESIDENCE HOMESTEAD.

(a) A person is entitled to the discounts provided by Subsections (b) and (c) on the amount of tax due on real property that is the person's residence homestead.

(b) If a taxing unit mails its tax bills on or before September 30, the following discounts apply:

(1) three percent if the tax is paid in October or earlier;

(2) two percent if the tax is paid in November; and

(3) one percent if the tax is paid in December.

(c) If a taxing unit mails its tax bills after September 30,

the following discounts apply:

(1) three percent if the tax is paid before or during the next full calendar month following the date on which the tax bills were mailed;

(2) two percent if the tax is paid during the second full calendar month following the date on which the tax bills were mailed; and

(3) one percent if the tax is paid during the third full calendar month following the date on which the tax bills were mailed.

Proposed effective: 1/1/2022

Last Action: 1- 6-21 H Filed

HB 992 Shine, Hugh(R) Relating to installment payments of ad valorem taxes imposed on residence homesteads.

General Remarks:

This bill amends Section 31.031 (Installment Payments of Certain Homestead Taxes). This bill repeals Section 31.031(a).

HB 992 removes all qualifications for installment payments on a residence homestead, and as proposed will be titled Installment Payments of Residence Homestead Taxes.

Under current law, you must meet the requirements under 31.031(a) to qualify for installment payments. Said requirements being disabled or 65 and over; qualified under Section 11.13(c); or a disabled veteran or the unmarried surviving spouse of a disabled veteran; and qualified for an exemption under Section 11.132 or 11.22. Under HB 992, anyone can qualify for installment payments on residence homestead taxes.

Proposed effective: 1/1/2022, and the bill only applies to ad valorem taxes imposed for a tax year beginning on or after the effective date.

Last Action:

1- 6-21 H Filed

HB 993 Shine, Hugh(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

General Remarks:

HB 993 amends Sec. 11.261 so that a county, municipality, or junior college district cannot levy a tax on the homestead of an over-65 or disabled owner that exceeds the amount of tax in the first year the homeowner qualified for the exemption. Currently, Sec. 11.261 only applies to a county, municipality or junior college district which has chosen to establish a limitation on the homestead of an over-65 or disabled owner.

Proposed effective 1/1/2022, if voters approve a constitutional amendment on November 2, 2021. See also H.J.R. 54.

Last Action:

1- 6-21 H Filed

HB 994 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 of all qualified residence homestead.

General Remarks: HB 994 adds subsection (v) to Sec. 11.13 to create an exemption on an owner's residence homestead of five percent of the average appraised value in the current tax year for all residence homesteads in the same county. The exemption would apply to all taxing units except school districts. A taxing unit could increase the exemption to a maximum of twenty-five percent.

Proposed effective January 1, 2022, if voters approve a constitutional amendment on November 2, 2021. See also H.J.R. 55. **Last Action:** 1- 6-21 H Filed

HB 1022 [Murphy, Jim\(R\)](#) Relating to the exemption from ad valorem taxation of real property leased to and used by certain schools.

General Remarks:

HB 1022 adds Sec.11.21 to allow an exemption for the portion of real property that is leased to an open-enrollment charter school. If the school was required to pay the taxes, it will not have to pay the taxes, but the amount of rent is not affected unless the lease agreement specifically provides for a change in the amount of rent. If the school was not required to pay the taxes, the rent it pays is reduced to reflect the amount by which the taxes were reduced.

Proposed effective 1/1/2022, if voters approve a constitutional amendment on November 2, 2021. See also H.J.R. 57.

Last Action: 1- 7-21 H Filed

HJR 8 [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 is the market value of the property for the first year.

Companions: [HJR 110](#) [Wilson, Terry\(R\)](#) (Refiled from 86R Session)

General Remarks:

H.J.R. 8 proposes a constitutional amendment of Article VIII, Section 1(i) of the Texas Constitution authorizing the legislature to provide that the appraised value of a homestead is equal to the market value in the first year the owner qualifies the property or the purchase price of the property if the buyer is a bona fide purchase for value. The limitation expires Jan 1 of the year the owner no longer qualifies, except that it may continue if the property transfers by inheritance or under a will to another person who qualifies for a homestead exemption. See also HB 96.

Last Action: 11- 9-20 H Filed

HJR 14 [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 of an individual.

Companions: [HJR 48](#) [Bernal, Diego\(D\)](#) (Refiled from 86R Session)

General Remarks:

H.J.R. 14 proposes a constitutional amendment of Article VIII, Section 1-q of the Texas Constitution authorizing the legislature to exempt from property taxes the homestead of a caregiver of an individual who is on the waiting list of a federal program (i.e. Medicaid) to receive long-term services and support and resides at the caregiver's homestead. See also HB 122.

Last Action: 11- 9-20 H Filed

HJR 16 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 of an individual.

Companions: [HJR 56 Bernal, Diego\(D\)](#) (Refiled from 86R Session)

[SJR 33 Menendez, Jose\(D\)](#)(Refiled from 86R Session)

General Remarks:

H.J.R. 16 proposes a constitutional amendment of Article VIII, Section 1-b-1 of the Texas Constitution authorizing the legislature to limit the amount of school district taxes for a residence homestead for which the owner has qualified the property as a residence homestead for fifteen years, and the tax in the fifteen year is at least 120 percent of the tax in the first year. See also HB 183.

Last Action: 11- 9-20 H Filed

HJR 17 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 harvesting rainwater or graywater.

General Remarks:

H.J.R. 17 proposes a constitutional amendment of Article VIII, Section 1-s of the Texas Constitution authorizing the legislature to exempt the portion of a property that is attributable to the installation of a rainwater harvesting or graywater system. See also HB 186.

Last Action: 11- 9-20 H Filed

HJR 19 Stephenson, Phil(R) Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation by a school district for maintenance and operations purposes all or part of the appraised value of a residence homestead.

Companions: [HJR 118 Stephenson, Phil\(R\)](#) (Refiled from 86R Session)

General Remarks:

H.J.R. 19 proposes a constitutional amendment of Article VIII, Sections (d-2) and (s) of the Texas Constitution authorizing the legislature to create an exemption for school district taxes on residence homesteads for the maintenance and operation portion of the tax. The legislature may provide for the use of state money to protect a school district against all of part of the revenue loss. See also HB 288.

Last Action: 11- 9-20 H Filed

HJR 22 Pacheco, Leo(D) Proposing a constitutional amendment establishing a limitation on the total amount of ad valorem taxes that political subdivisions may impose on the residence homesteads of individuals who are disabled or elderly.

Companions: [HJR 26 Geren, Charlie\(R\)](#) (Refiled from 86R Session)

[HJR 53 Bohac, Dwayne\(R\)](#) (Refiled from 86R Session)

[HJR 77 Pacheco, Leo \(F\)\(D\)](#) (Refiled from 86R Session)

General Remarks:

H.J.R. 22 proposes a constitutional amendment of Article VIII, Section 1-b(d) of the Texas Constitution authorizing the legislature to establish a limitation (tax ceiling) on the total amount of ad valorem taxes a political subdivision may impose on the residence homesteads of the elderly, disabled, and their surviving spouses, not just school districts as current law allows. See also HB 381.

Last Action: 11- 9-20 H Filed

 [HJR 25 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.

Companions: [HJR 33 Shaheen, Matt\(R\)](#) (Refiled from 86R Session)

General Remarks:

H.J.R. 25 proposes a constitutional amendment of Article VIII, Section 1-b(q) of the Texas Constitution authorizing the legislature to allow an exemption of county taxes of up to fifty 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. See also HB 457.

Last Action: 11-10-20 H Filed

 [HJR 29 Lopez, Ray\(D\)](#) Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a member of the armed services.

Companions : [HJR 23 Miller, Rick\(R\)](#) (Refiled from 86R Session)

[SJR 47 Campbell, Donna\(R\)](#) (Refiled from 86R Session)

General Remarks:

H.J.R. 29 proposes a constitutional amendment of Article VIII, Section 1-b(m) of the Texas Constitution authorizing the legislature to provide an exemption from ad valorem taxation of all or part of the market value of the residence homestead of a surviving spouse of a member of the U.S. armed services who is killed or fatally injured in the line of duty, and not just killed in action. See also HB 475.

Last Action: 11-12-20 H Filed

 [HJR 30 White, James\(R\)](#) Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of commercial real property for ad valorem tax purposes.

General Remarks:

H.J.R. 30 proposes a constitutional amendment of Article VIII, Section 1 of the Texas Constitution authorizing the legislature to authorize a limit on the increase in appraised value of commercial property to 103.35 percent of the value in the previous year. See also HB 528.

Last Action: 11-12-20 H Filed

HJR 31 White, James(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.

General Remarks:

H.J.R. 31 proposes a constitutional amendment of Article VIII, Section 1(i) of the Texas Constitution authorizing the legislature to limit increases on residential homesteads to 2.5% per year. See also HB 529.

Last Action: 11-12-20 H Filed

HJR 38 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 parent or guardian.

General Remarks:

H.J.R. 38 proposes a constitutional amendment of Article VIII, Sections 1-b(c, and (c)) of the Texas Constitution authorizing the legislature 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 a person who is the parent or guardian of an individual who is disabled and resides with them at the property. See also HB 650.

Last Action: 11-24-20 H Filed

HJR 43 Wilson, Terry(R) Proposing a constitutional amendment providing that a residence homestead is not subject to seizure or sale for delinquent ad valorem taxes.

Companions: [HJR 111 Wilson, Terry\(R\)](#) (Refiled from 86R Session)

General Remarks:

Amends Article VII, Sections 13(a), (c), and (d).

HJR 43 provides that a residence homestead is not subject to seizure or sale for the payment of delinquent taxes or penalties. The Legislature by general law may define residence homestead for this purpose.

Last Action: 12-10-20 H Filed

HJR 44 Larson, Lyle(R) Proposing a constitutional amendment to authorize the legislature to provide that if in a tax year the owner of property disputes the appraisal of the property and the appraised value.

General Remarks: Dec 13, 2020 - 09:44
Adds Subsubsection(m)to Article VIII, Section 1 of the Tex. Const.

HJR 44 proposes a constitutional amendment to authorize the legislature by general law to limit an increase in the appraised value of a subsequent tax year after a value has been lowered in a prior year as a result of a taxpayer dispute. The value increases the subsequent

tax year would be limited to 5%, or more as specified by law, of the appraised value. See also HB 798.

Last Action: 12-10-20 H Filed

HJR 50 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 20** Raymond, Richard(D) (Refiled from 86R Session)

General Remarks:

Adds Art. VIII, Sec. 1(k) to the Constitution

Allows the legislature by general law to exclude value of improvements made for ADA compliance reasons from the market value of a property.

Last Action: 1- 4-21 H Filed

HJR 53 Shine, Hugh(R) Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation a portion of the value of a person's income-producing tangible personal property if the property has a value within a specified range of values.

General Remarks:

Adds Subsubsection(n)to Article VIII, Section 1 of the Tex. Const.

HJR 53 proposes a constitutional amendment to authorize the legislature by general law to exempt from ad valorem taxation a portion of the value of a person's income-producing tangible personal property on a single account by granting an exemption of 20 percent on property with a value of more than \$5,000 but less than \$500,000. See also HB 987.

Last Action: 1- 6-21 H Filed

HJR 54 Shine, Hugh(R) Proposing a constitutional amendment to establish 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 and their surviving spouses.

General Remarks:

Amends Section 1-b(h) to Article VIII to state that a county, municipality, or junior college district cannot levy a tax on the homestead of an over-65 or disabled owner that exceeds the amount of tax in the first year the homeowner qualified for the exemption. Currently, the county, municipality or junior college district must take an official action to create the limitation. See also HB 993.

Last Action: 1- 6-21 H Filed

HJR 55 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 of a portion of the assessed value of a residence.

General Remarks:

Adds subsection (t) to Section 1-B of Article VIII to create an exemption on an owner's residence homestead of five percent of the average appraised value in the current tax year for all residence homesteads in the same county. The exemption would apply to all taxing units except school districts. A taxing unit could increase the exemption to a maximum of twenty-five percent. See also HB 994.

Last Action: 1- 6-21 H Filed

HJR 57 Murphy, Jim(R) Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation real property leased to certain schools.

Companions: **HJR 31** Murphy, Jim(R) (Refiled from 86R Session)
SJR 74 Creighton, Brandon(R) (Refiled from 86R Session)

General Remarks:

Amends Article VIII, Section 2(a) to allow an exemption for real property that is leased for use as a school under a charter granted by the State Board of Education, or other state agency or officer. Proposed effective January 1, 2022. See also HB 1022.

Last Action: 1- 7-21 H Filed

SB 56 Zaffirini, Judith(D) Relating to the availability of personal information of a current or former federal prosecutor or public defender.

General Remarks:

Amends Government Code 552.117(a), 552.1175.

SB 56 cleans up changes made to Government Code in prior sessions. It adds federal public defender, deputy federal public defender, or assistant federal public defender and the spouse or child of the current or former attorney or public defender to those whose home address, home telephone number emergency contact information and SSN are excepted from pen records. It also adds current or former US attorney, assistant US attorney, federal public defender, deputy federal public defender, or assistant federal public defender to the list of those who can have their information redacted under 25.025 of the Tax Code.

Proposed effective: SB 56 takes effect immediately if passed by two-thirds of both houses; otherwise, 9/1/2021. **Last Action:** 11- 9-20 S Filed

SB 58 Zaffirini, Judith(D) Relating to purchasing of cloud computing services by a political subdivision.

Companions: **HB 2986** Israel, Celia(D) (Refiled from 86R Session)
HB 751 Israel, Celia(D) (Identical) 12- 8-20 H Filed

General Remarks:

Amends Local Government Code 271.003

SB 58 would allow governmental agencies to purchase cloud computing services along with other types of personal property currently allowed. See also HB 751.

Proposed effective: Immediately if passed by two-thirds of both houses; otherwise, effective 9/1/2021. **Last Action:** 11- 9-20 S Filed

T SB 63 Nelson, Jane(R) Relating to the system for appraising property for ad valorem tax purposes.

General Remarks :

Amends 1.086(a)-(e), 6.035(a-1), 6.054, 6.41(f), 11.45(a), (d), (e), 23.44(a), (d), 23.57(a), (d), 23.79(a), (d), 23.85(a), (d), 23.95(a), (d), 23.9805(a), (d), 25.193(b), 25.25(e), 41.44(d), 41.45(a). Adds 25.25(e-1), 41.67(e).

SB 63 reforms the governance of appraisal boards and expedites taxpayer applications. Any owner may require the chief appraiser and ARB to send required notices via email. The bill will limit the time in which an individual may serve as a member on the appraisal district's board of directors to six years. An individual also may not serve if they appraised property for compensation, engaged in the business of representing property owners for compensation, or were employed by the appraisal district during the preceding three years. An individual may not be employed by the appraisal district if they served on the ARB for the district in the preceding two years. The bill also requires chief appraisers to take action on taxpayer applications within 90 days after the date the application is received and fully explain each reason for any denial. The bill also requires ARBs to schedule hearings no later than 90 days after a request. A chief appraiser may not offer evidence or argument to support a denial of an application during a 25.25 or chapter 41 hearing other than the reasons included in the notice of denial. The bill will require a box on a protest for to include a single check-box for both unequal and excessive appraisal. The bill would also require an ARB to schedule a protest hearing under chapter 41 no later than 90 days after the date the notice is filed.

Proposed effective: 9/1/2021. **Last Action:** 11- 9-20 S Filed

T SB 113 West, Royce(D) Relating to community land trusts.

General Remarks:

Amends Local Government Code 373B.003; Tax Code 23.21(d), (d), 26.10. Adds 23.21(c-1), 26.10(d).

SB 113 provides new direction on the organization of a community land trust and detailed appraisal procedures to appraise property as a community land trust.

Proposed effective: 9/1/2021 but applies only to ad valorem taxes imposed on or after this date. **Last Action:** 11- 9-20 S Filed

T SB 134 Johnson, Nathan(D) Relating to the determination of an ad valorem tax protestor 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.

General Remarks:

Amends 41.43(b), 42.26(a). Adds 41.43(e). 42.26(e).

SB 134 clarifies that an equity analysis must only use comparable properties inside of the appraisal district's boundaries where the subject property is located, unless a reasonable number does not exist in the district, then an appraiser can utilize comparable properties within Texas.

Proposed effective: 9/1/2021.

Last Action: 11- 9-20 S Filed

SB 215 Bettencourt, Paul(R) Relating to the creation of the office of inspector general at the Texas Education Agency to investigate the administration of public education.

General Remarks :

Adds Education Code Chapter 7, Subchapter E. Amends Education Code 39.057(a).

SB 215 creates the Office of Inspector General at the Texas Education Agency to investigate, prevent, and detect wrongdoing, fraud, waste, and abuse in the administration of public education by school districts. The office's authority includes the power to conduct special accreditation investigations under 39.057(a); attend a closed meeting if relevant to the discovery of information regarding any allegations of wrongdoing, fraud, waste, or abuse, except for the private consultation of the entity with its attorney permitted by Section 551.071, Government Code; subpoena witnesses and records relevant to the investigation; and make findings of fact that an entity committed wrongdoing, fraud, waste, or abuse and take appropriate action as determined by the Commissioner.

Proposed effective: Immediately if passed by two-thirds of both houses; otherwise, 9/1/2021.

Last Action: 11-23-20 S Filed

SB 230 Seliger, Kel(R) Relating to the continuing education requirement for county commissioners.

Companions: **HB 192** Ortega, Lina(D) (Identical) 11- 9-20 H Filed

General Remarks:

Amends Local Government Code 81.0025(a), (b).

SB 230 would allow the 16 required educational hours for a county commissioner to be completed online instead of solely in person.

Proposed effective: Immediately if passed by two-thirds of both houses; otherwise, 9/1/2021.

Last Action: 12- 4-20 S Filed

SB 234 Hall, Bob(R) Relating to the use by a political subdivision of public funds for lobbying activities.

Companions: **HB 749** Middleton, Mayes(R) (Identical) 12- 7-20 H Filed

General Remarks:

Adds Government Code 556.0056; amends Local Government Code 81.026, repeals Local Government Code 89.002.

SB 234 would restrict the use of public funds by political subdivisions for lobbying activities by an individual required to register as a lobbyist or pay a nonprofit state association or organization that primarily represents political subdivisions and hires or contracts with an

individual required to register as a lobbyist. If a political subdivision engages in such activity, a taxpayer or resident may file a lawsuit for injunctive relief and obtain their reasonable attorney's fees and costs if they prevail. Prohibited expenditures provided by contract after the effective date would be void. See also HB 749.

Proposed effective: 9/1/2021. **Last Action:** 12- 8-20 S Filed

T [SB 266 West, Royce\(D\)](#) Relating to the authority of the commissioners court of a county to adopt an exemption from ad valorem taxation by the county of a portion, expressed as a dollar amount, of the appraised value of an individual's residence homestead.

General Remarks:

Amends 11.13(i) and adds 11.13(x).

SB 266 would allow a dollar amount exemption on a residence homestead that is adopted by a county commissioner's court before July 1. The exemption amount may not exceed \$100,000. See also SJR 18.

Effective 1/1/2022. **Last Action:** 12-21-20 S Filed

T [SJR 18 West, Royce\(D\)](#) Proposing a constitutional amendment authorizing the commissioners court of a county to adopt an exemption from ad valorem taxation by the county of a portion, expressed as a dollar amount, of the appraised value.

General Remarks:

Amends Article VIII, Section 1-b by adding subsection (v).

SJR 18 proposes a constitutional amendment to authorize the legislature by general law to allow a dollar amount exemption on a residence homestead that is adopted by a county commissioner's court before July 1. The exemption amount may not exceed \$100,000. See also SB 266.

Proposed Effective: If voters approve constitutional amendment November 2, 2021.

Last Action: 12-21-20 S Filed