

BILL ANALYSIS

H.B. 2989
By: Bonnen, Dennis
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties contend that in cases where a correction in a tax roll results in a property tax refund, the law is not clear on who should receive the refund after property ownership has transferred. H.B. 2989 seeks to provide the needed clarity by specifying that the person to whom the refund in such a situation must be provided is the person who paid the tax.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 2989 amends the Tax Code to specify that the property owner to whom a taxing unit must provide a refund that results from a correction to the tax roll that decreases the property owner's tax liability and is made after the owner has paid the tax is the property owner who paid the tax.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2017.