

## **BILL ANALYSIS**

Senate Research Center  
86R3753 JES-F

S.B. 1157  
By: Fallon  
Property Tax  
3/31/2019  
As Filed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Interested parties have observed that prior to acts of the 85th Legislature, the annual deadline to submit the applications for certain property allocation exemptions was on May 1 of every year. Moving the deadline to April 1 of every year unfortunately created confusion and unnecessary complications in the application processes, and in some cases resulted in property owners missing the deadline to apply for a specific allocation exemption.

S.B. 1157 seeks to address this circumstance by returning the annual deadline to apply for certain allocation exemptions to May 1 of every year.

As proposed, S.B. 1157 amends current law relating to the deadline for filing an application for an allocation of the value of certain property for ad valorem tax purposes.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 21.09(b), Tax Code, to require a person claiming an allocation to file a completed allocation application form before May 1, rather than April 1, and to require the person to provide the information required by the form.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: January 1, 2020.