

AN ACT

relating to the procedure for rendering certain property for ad valorem taxation if the information contained in the most recently filed rendition statement continues to be accurate.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 22.01, Tax Code, is amended by adding Subsection (1) to read as follows:

(1) If the information contained in the most recent rendition statement filed by a person in a prior tax year is accurate with respect to the current tax year, the person may comply with the requirements of Subsection (a) by filing a rendition statement on a form prescribed or approved by the comptroller under Section 22.24(c) on which the person has checked the appropriate box to affirm that the information continues to be complete and accurate.

SECTION 2. Section 22.24(c), Tax Code, is amended to read as follows:

(c) The comptroller may prescribe or approve different forms for different kinds of property but shall ensure that each form requires a property owner to furnish the information necessary to identify the property and to determine its ownership, taxability, and situs. Each form must include a box that the property owner may check to permit the property owner to affirm that the information contained in the most recent rendition statement

1 filed by the property owner in a prior tax year is accurate with
2 respect to the current tax year in accordance with Section
3 22.01(1). A form may not require but may permit a property owner to
4 furnish information not specifically required by this chapter to be
5 reported. In addition, a form prescribed or approved under this
6 subsection must contain the following statement in bold type: "If
7 you make a false statement on this form, you could be found guilty
8 of a Class A misdemeanor or a state jail felony under Section 37.10,
9 Penal Code."

10 SECTION 3. (a) As soon as practicable after the effective
11 date of this Act, but not later than January 1, 2008, the
12 comptroller shall prescribe or approve the forms required by
13 Section 22.24(c), Tax Code, as amended by this Act.

14 (b) This Act applies only to the rendition of property for
15 ad valorem tax purposes for a tax year that begins on or after
16 January 1, 2008.

17 SECTION 4. (a) Except as provided by Subsection (b) of this
18 section, this Act takes effect September 1, 2007.

19 (b) Section 1 of this Act takes effect January 1, 2008.

President of the Senate

Speaker of the House

I certify that H.B. No. 264 was passed by the House on April 19, 2007, by the following vote: Yeas 142, Nays 0, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 264 was passed by the Senate on May 21, 2007, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor