

CHAPTER 791

H.B. No. 954

AN ACT

relating to the application requirements for a property tax exemption for a cemetery.

*Be it enacted by the Legislature of the State of Texas:*

SECTION 1. Section 11.43(c), Tax Code, is amended to read as follows:

(c) An exemption provided by Section 11.13, 11.17, 11.18, 11.19, 11.20, 11.21, or 11.22 of this code, once allowed, need not be claimed in subsequent years, and except as otherwise provided by Subsection (e) of this section, the exemption applies to the property until it changes ownership or the person's qualification for the exemption changes. However, the chief appraiser may require a person allowed one of the exemptions in a prior year to file a new application to confirm his current qualification for the exemption by delivering a written notice that a new application is required, accompanied by an appropriate application form, to the person previously allowed the exemption.

SECTION 2. (a) This Act takes effect January 1, 1988.

(b) An exemption received under Section 11.17, Tax Code, for 1987 taxes need not be claimed in 1988, as provided by Section 11.43(c), Tax Code, as amended by this Act, unless the chief appraiser requires the person to file a new application for the exemption as provided by Section 11.43(c).

SECTION 3. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the

constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended.

Passed by the House on April 15, 1987, by a non-record vote. Passed by the Senate on May 19, 1987, by the following vote: Yeas 30, Nays 0.

Approved June 19, 1987.

Effective Jan. 1, 1988.