

## Tax Bills passed by 89<sup>th</sup> Legislature-Special Session/Eff. dates *As of 6/23/2025*

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House Bill	Sponsor (s)	Bill Caption	Sent to Gov	Earliest eff. date
HB 2	Buckley, Brad(R) Creighton, Brandon(R)	Relating to public education and public school finance.	6-1-25	6-20-25 G Earliest Eff. date is June 20, 2025, however, certain articles take effect Sept. 1, 2025, 2026, 2027, and 2028.
HB 9	Meyer, Morgan(R) Bettencourt, Paul(R)	Relating to an exemption from ad valorem taxation of a portion of the appraised value of tangible personal property a person owns that is held or used for the production of income.	5-22-25	1- 1-26 G Eff. Jan. 1, 2026 on adoption of HJR 1 on Nov. 4, 2025.
HB 21	Gates, Gary(R) Bettencourt, Paul(R)	Relating to housing finance corporations.	5-16-25	5-28-25
HB 22	Noble, Candy(R) Hinojosa, Adam (F)(R)	Relating to the exemption from ad valorem taxation of intangible personal property.	5-13-25	1-1-26
HB 30	Troxclair, Ellen(R) Bettencourt, Paul(R)	Relating to the repeal of provisions authorizing certain taxing units in the year following the year in which a disaster occurs to adopt an ad valorem tax rate that exceeds the voter-approval tax rate.		1-1-26
HB 103	Troxclair, Ellen(R) Bettencourt, Paul(R)	Relating to the creation and maintenance of a database of taxing unit bonds, taxes, and bond-related projects.	5-31-25	9-1-25
HB 148	Turner, Chris(D) Bettencourt, Paul(R)	Relating to the qualification of candidates for, and the training and education of members of, the board of directors of an appraisal district.	5-26-25	9-1-25
HB 247	Guillen, Ryan(R) Middleton, Mayes(R)	Relating to the taxation of border security infrastructure.	5-25-25	Eff. Jan. 1, 2026 on adoption of HJR 34 at the

				election Nov. 4, 2025
HB 762	Leach, Jeff(R) Bettencourt, Paul(R)	Relating to severance pay for political subdivision employees and independent contractors.		9-1-25
HB 851	Schofield, Mike(R) Bettencourt, Paul(R)	Relating to the determination and reporting of the number of residence homesteads of certain property owners for which the owner is receiving certain ad valorem tax benefits.		1-1-26
HB 1244	Guillen, Ryan(R) Bettencourt, Paul(R)	Relating to the eligibility of land to continue to be appraised for ad valorem tax purposes as qualified open-space land following a transfer to a person who uses the land in materially the same way.	5-13-25	1-1-26
HB 1306	Landgraf, Brooks(R) Sparks, Kevin(R)	Relating to certain claims for benefits or compensation by a coroner, medical examiner, or death investigator.	5-31-25	9-1-25
HB 1392	Bucy, John(D) Bettencourt, Paul(R)	Relating to the postponement of the delinquency date for a payment of ad valorem taxes imposed by a taxing unit if the office of the collector for the taxing unit is closed on the delinquency date.	5-13-25	1-1-26
HB 1399	Harris, Cody(R) Nichols, Robert(R)	Relating to an exemption from ad valorem taxation of tangible personal property consisting of animal feed held by the owner of the property for sale at retail.	5-26-25	1-1-26
HB 1522	Gerdes, Stan(R) Kolkhorst, Lois(R)	Relating to notice of a meeting held under the open meetings law.	5-31-25	9-1-25
HB 1533	Button, Angie Chen(R) Bettencourt, Paul(R)	Relating to the system for appraising property for ad valorem tax purposes.	5-26-25	9-1-25
HB 1620	Leach, Jeff (R) Johnson, Nathan (D)	Relating to nonsubstantive additions to, revisions of, and corrections in enacted codes, to the nonsubstantive codification or disposition of various laws omitted from enacted codes, and to conforming codifications enacted by the 88th Legislature to other Acts of that legislature.		9-1-25
HB 2011	Bell, Cecil(R) Paxton, Angela(R)	Relating to the right to repurchase from a condemning entity certain real property for which ad valorem taxes are delinquent.	6-2-25	9-1-25
HB 2027	Vasut, Cody(R) Huffman, Joan(R)	Relating to the authority of the Brazoria County Commissioners Court to execute tax abatement agreements for property within the Port Freeport district.	5-29-25	5-29-25
HB 2508	Turner, Chris(D) Hughes, Bryan(R)	Relating to an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a veteran who died as a result of a qualifying condition or disease.	5-28-25	Eff. Jan. 1, 2026 on adoption of HJR 133 on Nov. 4, 2025
HB 2520	Johnson, Ann(D) Middleton, Mayes(R)	Relating to the open meetings law.	5-31-25	VETOED by Governor
HB 2525	Darby, Drew(R) Paxton, Angela(R)	Relating to the exemption from ad valorem taxation of certain property owned by a charitable organization that is engaged in providing housing and related facilities and services to persons who are at least 62 years of age.	6-2-25	1- 1-26

HB 2723	Cunningham, Charles(R) West, Royce(D)	Relating to the requirement that a person submit an application for an exemption from ad valorem taxation for certain property used for human burial.	5-13-25	1-1-26
HB 2730	Darby, Drew(R) Parker, Tan(R)	Relating to the authority of the chief appraiser of an appraisal district to require a person allowed an exemption from ad valorem taxation of a residence homestead to file a new application.	5-13-25	5-24-25
HB 2742	Vasut, Cody(R) Paxton, Angela(R)	Relating to the split-payment of ad valorem taxes.		1-1-26
HB 3093	Villalobos, Denise (F)(R) Hinojosa, Chuy(D)	Relating to the calculation of certain ad valorem tax rates of a taxing unit for a year in which a property owner provides notice that the owner intends to appeal an order of an appraisal review board.	5-13-25	5-24-25
HB 3112	Tepper, Carl(R) Perry, Charles(R)	Relating to the application of the open meetings law and public information law to government information related to certain cybersecurity measures.	5-31-25	6-20-25
HB 3370	Ashby, Trent(R) Nichols, Robert(R)	Relating to late applications for the appraisal of land for ad valorem tax purposes as qualified timber land following the death of the owner of the land.	5-22-25	1- 1-26
HB 3424	Capriglione, Giovanni(R) Bettencourt, Paul(R)	Relating to the ad valorem taxation of certain dealer's heavy equipment inventory.	5-26-25	1- 1-26
HB 3575	Noble, Candy(R) West, Royce(D)	Relating to the filing of a campaign treasurer appointment and an application for a place on the ballot by a candidate for the board of directors of an appraisal district.	5-26-25	6-20-25
HB 3680	Gamez, Erin(D) Hinojosa, Adam (F)(R)	Relating to subdivision plat requirements in certain counties.	5-28-25	6-20-25
HB 4214	Curry, Pat (F) (R) Middleton, Mayes (R)	Relating to public access to the mailing address and electronic mail address designated by a governmental body to receive a request for public information under the public information law.	5-31-25	6-20-25
HB 4236	Martinez Fischer, Trey (D) Bettencourt, Paul (R)	Relating to the creation of a study group to evaluate the school district property value study conducted by the comptroller of public accounts.	6-1-25	9-1-25
HB 4809	Meyer, Morgan(R) West, Royce(D)	Relating to the appraisal for ad valorem tax purposes of property that qualifies for an exemption as a historic or archaeological site.	5-23-25	6-20-25
<b>House Joint Res</b>	<b>Sponsor (s)</b>	<b>Bill Caption</b>	<b>Election date</b>	
HJR 1	Meyer, Morgan(R) Bettencourt, Paul(R)	Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation a portion of the market value of tangible personal property a person owns that is held or used.	11- 4-25	

HJR 2	Geren, Charlie(R) Perry, Charles(R)	Proposing a constitutional amendment prohibiting the legislature from imposing death taxes applicable to a decedent's property or the transfer of an estate, inheritance, legacy, succession, or gift.	11- 4-25	
HJR 34	Guillen, Ryan(R) Middleton, Mayes(R)	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.	11- 4-25	
HJR 99	Harris, Cody(R) Nichols, Robert(R)	Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation tangible personal property consisting of animal feed held by the owner of the property for sale at retail.	11- 4-25	
HJR 133	Turner, Chris(D) Hughes, Bryan(R)	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.	11-4-25	
<b>Senate Bill</b>	<b>Sponsor (s)</b>	<b>Bill Caption</b>	<b>Sent to Governor</b>	<b>Earliest- eff. date</b>
SB 4	Bettencourt, Paul(R) Meyer, Morgan(R)	Relating to an increase in the amount of the exemption of residence homesteads from ad valorem taxation by a school district and the protection of school districts against certain losses in local revenue.		11- 4-25 G Article 1 Eff. for the Jan. 2025 tax year on adoption of SJR 2, Nov. 4, 2025.
SB 23	Bettencourt, Paul(R) Meyer, Morgan(R)	Relating to an increase in the amount of the exemption from ad valorem taxation by a school district of the appraised value of the residence homestead of a person who is elderly or disabled.		11- 4-25 G Article 1 Eff. for the Jan. 2025 tax year on adoption of SJR 85, Nov. 4, 2025.
SB 266	Perry, Charles(R) Craddick, Tom(R)	Relating to certain tax and fee collection procedures and taxpayer suits.	5-13-25	5-24-25
SB 370	Perry, Charles(R) Harless, Sam(R)	Relating to the availability of certain personal information of a child, spouse, or surviving spouse of a current or former employee of the office of the attorney general.	5-27-25	9-1-25
SB 402	Paxton, Angela(R) Little, Mitch (F)(R)	Relating to the payment of certain ad valorem tax refunds.	5-21-25	9-1-25
SB 467	Paxton, Angela(R) Hefner, Cole(R)	Relating to the reappraisal for ad valorem taxation purposes of real property on which a building completely destroyed by a casualty is located.	6-1-25	Eff. Jan. 1, 2026 on

				adoption of SJR 84 on Nov. 4, 2025
SB 523	Zaffirini, Judith(D) Hefner, Cole(R)	Relating to the issuance of a driver's license to certain persons that includes an alternative to the license holder's residence address.	5-22-25	9-1-25
SB 850	Middleton, Mayes(R) Bonnen, Greg(R)	Relating to the payment of certain ad valorem tax refunds.	6-1-25	9-1-25
SB 973	Eckhardt, Sarah(D) Turner, Chris(D)	Relating to the prohibition on posting on the Internet information held by an appraisal district regarding certain residential property.	6-2-25	9-1-25
SB 974	Eckhardt, Sarah(D) Turner, Chris(D)	Relating to the eligibility of a person employed by a school district as a teacher to serve on the appraisal review board of an appraisal district.	6-1-25	VETOED by Governor
SB 1023	Bettencourt, Paul(R) Troxclair, Ellen(R)	Relating to the calculation of certain ad valorem tax rates.	5-15-25	1-1-26
SB 1025	Bettencourt, Paul(R) Troxclair, Ellen(R)	Relating to the text of ballot propositions that increase taxes.	5-13-25	5-24-25
SB 1062	Kolkhorst, Lois(R) Smithee, John(R)	Relating to the type of newspaper required for publication of public notices.	5-7-25	5-19-25
SB 1106	Parker, Tan(R) Harris, Cody(R)	Relating to publication of public improvement district service plans and assessments on certain public Internet websites.	5-7-25	1- 1-26
SB 1267	Alvarado, Carol(D) Vasut, Cody(R)	Relating to certificates of number and certificates of title issued by and records kept by the Parks and Wildlife Department.		1-1-28
SB 1341	King, Phil(R) Darby, Drew(R)	Relating to the availability of certain personal information of a member of the governing board of an institution of higher education, the chief executive officer of the institution, or the chief executive officer of a university.		9-1-25
SB 1352	Hinojosa, Adam (F)(R) Capriglione, Giovanni(R)	Relating to the deadline for filing an application for certain ad valorem tax exemptions or allocations and the calculation of the penalty for filing a late application for such an exemption or allocation.	5-27-25	9-1-25
SB 1453	Bettencourt, Paul(R) Meyer, Morgan(R)	Relating to the current debt rate and tax rate of a taxing unit for ad valorem tax purposes.	5-27-25	9-1-25
SB 1502	Bettencourt, Paul(R) Troxclair, Ellen(R)	Relating to the authority of the governing body of a school district to adopt an ad valorem tax rate that exceeds the district's voter-approval tax rate.	5-13-25	1- 1-26
SB 1569	King, Phil(R) Darby, Drew(R)	Relating to the availability of certain personal information of a member of the governing board of an institution of higher education, the chief executive officer of the institution, or the chief executive officer of a university.		9-1-25
SB 1951	Paxton, Angela(R) Button, Angie Chen(R)	Relating to the imposition of a penalty for failure to timely file a rendition statement or property report with the chief appraiser of an appraisal district.	5-23-25	9-1-25
SB 2068	Bettencourt, Paul(R) Button, Angie Chen(R)	Relating to the tax administration for property tax protests and appeals.	5-22-25	9-1-25

SB 2073	Zaffirini, Judith(D) Guillen, Ryan(R)	Relating to the authority of an appraisal district to purchase, finance the purchase of, or lease real property or construct or finance the construction of improvements to real property.		9-1-25
SB 2075	Zaffirini, Judith(D) Phelan, Dade(R)	Relating to the establishment, powers and duties, terms, and governance of certain advisory bodies for programs administered by the Texas Department of Licensing and Regulation.	5-30-25	9-1-25
SB 2111	Zaffirini, Judith(D) Moody, Joe(D)	Relating to legal representation of indigent persons in this state and to proceedings before a magistrate including the appointment of counsel for an indigent defendant.	5-27-25	VETOED by Governor
SB 2173	Parker, Tan(R) Darby, Drew(R)	Relating to the effect of a tax certificate accompanying a transfer of certain property.		9-1-25
SB 2237	Bettencourt, Paul(R) Bell, Cecil(R)	Relating to severance pay for certain political subdivision employees.	5-27-25	9-1-25
SB 2520	Bettencourt, Paul(R) Noble, Candy(R)	Relating to the calculation of the limitation on the total amount of ad valorem taxes imposed by a school district on the residence homestead of an individual who is elderly or disabled.	6-1-25	1- 1-26
SB 2878	Hughes, Bryan(R) Leach, Jeff(R)	Relating to the operation and administration of and practices and procedures related to proceedings in the judicial branch of state government.	6-3-25	VETOED by Governor
<b>Senate Joint Res</b>	<b>Sponsor (s)</b>	<b>Bill Caption</b>	<b>Election date</b>	
SJR 2	Bettencourt, Paul(R) Meyer, Morgan(R)	Proposing a constitutional amendment to increase the amount of the exemption of residence homesteads from ad valorem taxation by a school district.	11- 4-25	
SJR 84	Bettencourt, Paul(R) Hefner, Cole(R)	Proposing a constitutional amendment to authorize the legislature to provide for a temporary exemption from ad valorem taxation of the appraised value of an improvement to a residence homestead.	11- 4-25	
SJR 85	Bettencourt, Paul(R) Dean, Jay(R)	Proposing a constitutional amendment authorizing the legislature to increase the amount of the exemption from ad valorem taxation by a school district of the market value of the residence homestead.	11- 4-25	