

Tax Code Updates

[Section 11.4391](#)

HB 2228 amends subsection (a) to provide that the chief appraiser shall accept and approve or deny an application for an exemption for freeport goods under Tax Code Section 11.251 after the deadline for filing it has passed if it is filed not later than June 15 (rather than if it is filed before the date the appraisal review board approves the appraisal records).

Effective Jan. 1, 2018, and applies only to property taxes imposed for a tax year beginning on or after the effective date.

[Section 21.09](#)

HB 2228 amends subsection (b) to provide that a person claiming an allocation must file a completed allocation application form before April 1 (rather than before May 1).

[Section 22.23](#)

HB 2228 adds subsection (c) to provide that notwithstanding subsections (a) and (b), rendition statements and property reports for property located in an appraisal district in which one or more taxing units exempt freeport property under Tax Code Section 11.251 must be delivered to the chief appraiser not later than April 1.

[Section 41.44](#)

HB 2228 amends subsections (a) and (c) to modify the deadline for a property owner to file a notice of protest to not later than May 15 or the 30th day after the date that notice to the property owner was delivered to the property owner as provided by Tax Code Section 25.19, whichever is later (rather than before May 1 or not later than the 30th day after the date the notice was delivered to the property owner as provided by Tax Code Section 25.19, whichever is later).