

1-1 By: Moody, Martinez Fischer, Bonnen of Galveston H.B. No. 1022
 1-2 (Senate Sponsor - Rodríguez)
 1-3 (In the Senate - Received from the House April 29, 2015;
 1-4 May 4, 2015, read first time and referred to Committee on Finance;
 1-5 May 14, 2015, reported favorably by the following vote: Yeas 14,
 1-6 Nays 0; May 14, 2015, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12			X	
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23	X			

1-24 A BILL TO BE ENTITLED
 1-25 AN ACT

1-26 relating to the eligibility for an exemption from ad valorem
 1-27 taxation of the residence homestead of certain persons with a life
 1-28 estate in the homestead property.

1-29 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-30 SECTION 1. Section 11.13(j)(1), Tax Code, is amended to
 1-31 read as follows:

1-32 (1) "Residence homestead" means a structure
 1-33 (including a mobile home) or a separately secured and occupied
 1-34 portion of a structure (together with the land, not to exceed 20
 1-35 acres, and improvements used in the residential occupancy of the
 1-36 structure, if the structure and the land and improvements have
 1-37 identical ownership) that:

1-38 (A) is owned by one or more individuals, either
 1-39 directly or through a beneficial interest in a qualifying trust;

1-40 (B) is designed or adapted for human residence;

1-41 (C) is used as a residence; and

1-42 (D) is occupied as the individual's principal
 1-43 residence by an owner, by an owner's surviving spouse who has a life
 1-44 estate in the property, or, for property owned through a beneficial
 1-45 interest in a qualifying trust, by a trustor or beneficiary of the
 1-46 trust who qualifies for the exemption.

1-47 SECTION 2. This Act applies only to an ad valorem tax year
 1-48 that begins on or after the effective date of this Act.

1-49 SECTION 3. This Act takes effect January 1, 2016.

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