

1-1 By: Wray, Guillen H.B. No. 2441
 1-2 (Senate Sponsor - Paxton, Birdwell)
 1-3 (In the Senate - Received from the House May 6, 2019;
 1-4 May 7, 2019, read first time and referred to Committee on Property
 1-5 Tax; May 17, 2019, reported favorably by the following vote:
 1-6 Yeas 4, Nays 0; May 17, 2019, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8 Bettencourt	X			
1-9 Paxton	X			
1-10 Creighton	X			
1-11 Hancock			X	
1-12 Hinojosa	X			

1-14 A BILL TO BE ENTITLED
 1-15 AN ACT

1-16 relating to the entitlement of a person who is disabled and elderly
 1-17 to receive a disabled residence homestead exemption from ad valorem
 1-18 taxation from one taxing unit and an elderly exemption from another
 1-19 taxing unit.

1-20 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-21 SECTION 1. Section 11.13(h), Tax Code, is amended to read as
 1-22 follows:

1-23 (h) Joint, community, or successive owners may not each
 1-24 receive the same exemption provided by or pursuant to this section
 1-25 for the same residence homestead in the same year. An eligible
 1-26 disabled person who is 65 or older may not receive both a disabled
 1-27 and an elderly residence homestead exemption from the same taxing
 1-28 unit in the same year but may choose either if a taxing unit has
 1-29 adopted both. An eligible disabled person who is 65 or older may
 1-30 receive both a disabled and an elderly residence homestead
 1-31 exemption in the same year if the person receives the exemptions
 1-32 with respect to taxes levied by different taxing units. A person may
 1-33 not receive an exemption under this section for more than one
 1-34 residence homestead in the same year.

1-35 SECTION 2. This Act takes effect January 1, 2020.

1-36 * * * * *