

1-1 By: Birdwell S.B. No. 2101
1-2 (In the Senate - Filed March 7, 2019; March 21, 2019, read
1-3 first time and referred to Committee on Property Tax; May 3, 2019,
1-4 reported favorably by the following vote: Yeas 5, Nays 0;
1-5 May 3, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	Bettencourt	X		
1-9	Paxton	X		
1-10	Creighton	X		
1-11	Hancock	X		
1-12	Hinojosa	X		

1-13 A BILL TO BE ENTITLED
1-14 AN ACT

1-15 relating to the eligibility of the surviving spouse of an
1-16 individual who is disabled to receive a limitation on the school
1-17 district ad valorem taxes on the spouse's residence homestead.

1-18 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-19 SECTION 1. Section 11.26, Tax Code, is amended by amending
1-20 Subsection (i) and adding Subsection (i-1) to read as follows:

1-21 (i) If an individual who qualifies for the exemption
1-22 provided by Section 11.13(c) for an individual 65 years of age or
1-23 older dies, or if an individual who qualifies for the exemption
1-24 provided by Section 11.13(c) for an individual who is disabled dies
1-25 on or after January 1, 2013, the surviving spouse of the individual
1-26 is entitled to the limitation applicable to the residence homestead
1-27 of the individual if:

1-28 (1) the surviving spouse is 55 years of age or older
1-29 when the individual dies; and

1-30 (2) the residence homestead of the individual:

1-31 (A) is the residence homestead of the surviving
1-32 spouse on the date that the individual dies; and

1-33 (B) remains the residence homestead of the
1-34 surviving spouse.

1-35 (i-1) A limitation under Subsection (i) applicable to the
1-36 residence homestead of the surviving spouse of an individual who
1-37 was disabled and who died on or after January 1, 2013, but before
1-38 January 1, 2020, is calculated as if the surviving spouse was
1-39 entitled to the limitation when the individual died.

1-40 SECTION 2. This Act applies only to ad valorem taxes imposed
1-41 for a tax year beginning on or after the effective date of this Act.

1-42 SECTION 3. This Act takes effect January 1, 2020, but only
1-43 if the constitutional amendment proposed by the 86th Legislature,
1-44 Regular Session, 2019, to allow the surviving spouse of a person who
1-45 is disabled to receive a limitation on the school district ad
1-46 valorem taxes on the spouse's residence homestead if the spouse is
1-47 55 years of age or older at the time of the person's death is
1-48 approved by the voters. If that constitutional amendment is not
1-49 approved by the voters, this Act has no effect.

1-50 * * * * *