

1-1 By: Bettencourt S.B. No. 2520
 1-2 (In the Senate - Filed March 13, 2025; April 3, 2025, read
 1-3 first time and referred to Committee on Local Government;
 1-4 April 29, 2025, reported adversely, with favorable Committee
 1-5 Substitute by the following vote: Yeas 6, Nays 0; April 29, 2025,
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8 Bettencourt	X			
1-9 Middleton	X			
1-10 Cook	X			
1-11 Gutierrez			X	
1-12 Nichols	X			
1-13 Paxton	X			
1-14 West	X			

1-16 COMMITTEE SUBSTITUTE FOR S.B. No. 2520 By: Paxton

1-17 A BILL TO BE ENTITLED
 1-18 AN ACT

1-19 relating to the calculation of the limitation on the total amount of
 1-20 ad valorem taxes imposed by a school district on the residence
 1-21 homestead of an individual who is elderly or disabled.

1-22 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-23 SECTION 1. Section 11.26, Tax Code, is amended by adding
 1-24 Subsection (a-11) to read as follows:

1-25 (a-11) This subsection applies only in the tax year
 1-26 immediately following the first tax year an individual qualifies a
 1-27 residence homestead for an exemption under Section 11.13(c) after
 1-28 the beginning of that first tax year, provided that the homestead
 1-29 remains eligible for that same exemption in that following tax
 1-30 year. Notwithstanding Subsection (a-10), the amount of the
 1-31 limitation provided by this section on an individual's residence
 1-32 homestead for the tax year to which this section applies is equal to
 1-33 the lesser of:

1-34 (1) the amount of the limitation as computed under
 1-35 Subsection (a-10) for that tax year; or
 1-36 (2) the amount of tax imposed by the school district on
 1-37 that residence homestead, calculated without regard to the
 1-38 limitation on tax increases provided by this section, in that tax
 1-39 year.

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, 2026.

1-43 * * * * *