

1-1 By: Bettencourt, et al. S.B. No. 8  
1-2 (In the Senate - Filed July 8, 2021; July 8, 2021, read  
1-3 first time and referred to Committee on Local Government;  
1-4 July 12, 2021, reported favorably by the following vote: Yeas 8,  
1-5 Nays 0; July 12, 2021, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	Bettencourt	X		
1-9	Menéndez	X		
1-10	Eckhardt	X		
1-11	Gutierrez	X		
1-12	Hall	X		
1-13	Nichols	X		
1-14	Paxton		X	
1-15	Springer	X		
1-16	Zaffirini	X		

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

1-19 relating to the authority of a person who acquires a residence  
1-20 homestead to receive an ad valorem tax exemption for the homestead  
1-21 in the year in which the property is acquired.

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

1-23 SECTION 1. Section 11.42(d), Tax Code, is amended to read as  
1-24 follows:

1-25 (d) A person who acquires property after January 1 of a tax  
1-26 year may receive an exemption authorized by Section 11.13, other  
1-27 than an exemption authorized by Section 11.13(c) or (d), 11.17,  
1-28 11.18, 11.19, 11.20, 11.21, 11.23, 11.231, or 11.30 for the  
1-29 applicable portion of that tax year immediately on qualification  
1-30 for the exemption.

1-31 SECTION 2. Chapter 26, Tax Code, is amended by adding  
1-32 Section 26.1115 to read as follows:

1-33 Sec. 26.1115. CALCULATION OF TAXES ON RESIDENCE HOMESTEAD  
1-34 GENERALLY. (a) If an individual receives one or more exemptions  
1-35 under Section 11.13 for a portion of a tax year as provided by  
1-36 Section 11.42(d), except as provided by Subsection (b) of this  
1-37 section, the amount of tax due on the property for that year is  
1-38 calculated by:

1-39 (1) subtracting:

1-40 (A) the amount of the taxes that otherwise would  
1-41 be imposed on the property for the entire year had the individual  
1-42 qualified for the exemptions for the entire year; from

1-43 (B) the amount of the taxes that otherwise would  
1-44 be imposed on the property for the entire year had the individual  
1-45 not qualified for the exemptions during the year;

1-46 (2) multiplying the remainder determined under  
1-47 Subdivision (1) by a fraction, the denominator of which is 365 and  
1-48 the numerator of which is the number of days in that year that  
1-49 elapsed before the date the individual first qualified the property  
1-50 for the exemptions; and

1-51 (3) adding the product determined under Subdivision  
1-52 (2) and the amount described by Subdivision (1)(A).

1-53 (b) If an individual receives one or more exemptions to  
1-54 which Subsection (a) of this section applies for a portion of a tax  
1-55 year as provided by Section 11.42(d) and the exemptions terminate  
1-56 during the year in which the individual acquired the property, the  
1-57 amount of tax due on the property for that year is calculated by:

1-58 (1) subtracting:

1-59 (A) the amount of the taxes that otherwise would  
1-60 be imposed on the property for the entire year had the individual  
1-61 qualified for the exemptions for the entire year; from

