

By: Eckhardt, et al.  
(Hefner)

S.B. No. 1381

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the eligibility of the surviving spouse of an elderly  
3 person who qualified for a local option exemption from ad valorem  
4 taxation by a taxing unit of a portion of the appraised value of the  
5 deceased person's residence homestead to continue to receive an  
6 exemption for the same property from the same taxing unit in an  
7 amount equal to that of the exemption for which the deceased person  
8 qualified without applying for the exemption.

9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

10 SECTION 1. Section 11.43, Tax Code, is amended by amending  
11 Subsection (1) and adding Subsections (m-2) and (m-3) to read as  
12 follows:

13 (1) The form for an application under Section 11.13 must  
14 include a space for the applicant to state the applicant's date of  
15 birth and, if applicable, the date of birth of the applicant's  
16 spouse. Failure to provide the applicant's date of birth does not  
17 affect the applicant's eligibility for an exemption under that  
18 section, other than an exemption under Section 11.13(c) or (d) for  
19 an individual 65 years of age or older. Failure to provide the date  
20 of birth of the applicant's spouse does not affect the applicant's  
21 eligibility for an exemption under Section 11.13 or the applicant's  
22 spouse's eligibility for an exemption under that section, other  
23 than an exemption under Section 11.13(q) for the surviving spouse  
24 of an individual 65 years of age or older.

1       (m-2) Notwithstanding Subsection (a), if a person who  
2 receives an exemption under Section 11.13(d) for an individual 65  
3 years of age or older dies in a tax year, that person's surviving  
4 spouse is entitled to receive an exemption under Section 11.13(q)  
5 in the next tax year on the same property without applying for the  
6 exemption if:

7           (1) the appraisal district learns of the person's  
8 death from any source, including the death records maintained by  
9 the vital statistics unit of the Department of State Health  
10 Services or a local registration official; and

11           (2) the surviving spouse is otherwise eligible to  
12 receive the exemption as shown by:

13                   (A) information in the records of the appraisal  
14 district that was provided to the appraisal district in an  
15 application for an exemption under Section 11.13 on the property or  
16 in correspondence relating to the property; or

17                   (B) information provided by the Texas Department  
18 of Public Safety to the appraisal district under Section 521.049,  
19 Transportation Code.

20       (m-3) Subsection (m-2) does not apply if the chief appraiser  
21 determines that the surviving spouse is no longer entitled to any  
22 exemption under Section 11.13 on the property.

23       SECTION 2. This Act applies only to ad valorem taxes imposed  
24 for an ad valorem tax year that begins on or after the effective  
25 date of this Act.

26       SECTION 3. This Act takes effect January 1, 2024.