

1-1 By: Eckhardt, et al. S.B. No. 1381
 1-2 (In the Senate - Filed March 1, 2023; March 16, 2023, read
 1-3 first time and referred to Committee on Local Government;
 1-4 March 29, 2023, reported favorably by the following vote: Yeas 7,
 1-5 Nays 0; March 29, 2023, sent to printer.)

1-6 COMMITTEE VOTE

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

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

1-19 relating to the eligibility of the surviving spouse of an elderly
 1-20 person who qualified for a local option exemption from ad valorem
 1-21 taxation by a taxing unit of a portion of the appraised value of the
 1-22 deceased person's residence homestead to continue to receive an
 1-23 exemption for the same property from the same taxing unit in an
 1-24 amount equal to that of the exemption for which the deceased person
 1-25 qualified without applying for the exemption.

1-26 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-27 SECTION 1. Section 11.43, Tax Code, is amended by amending
 1-28 Subsection (1) and adding Subsections (m-2) and (m-3) to read as
 1-29 follows:

1-30 (1) The form for an application under Section 11.13 must
 1-31 include a space for the applicant to state the applicant's date of
 1-32 birth and, if applicable, the date of birth of the applicant's
 1-33 spouse. Failure to provide the applicant's date of birth does not
 1-34 affect the applicant's eligibility for an exemption under that
 1-35 section, other than an exemption under Section 11.13(c) or (d) for
 1-36 an individual 65 years of age or older. Failure to provide the date
 1-37 of birth of the applicant's spouse does not affect the applicant's
 1-38 eligibility for an exemption under Section 11.13 or the applicant's
 1-39 spouse's eligibility for an exemption under that section, other
 1-40 than an exemption under Section 11.13(q) for the surviving spouse
 1-41 of an individual 65 years of age or older.

1-42 (m-2) Notwithstanding Subsection (a), if a person who
 1-43 receives an exemption under Section 11.13(d) for an individual 65
 1-44 years of age or older dies in a tax year, that person's surviving
 1-45 spouse is entitled to receive an exemption under Section 11.13(q)
 1-46 in the next tax year on the same property without applying for the
 1-47 exemption if:

1-48 (1) the appraisal district learns of the person's
 1-49 death from any source, including the death records maintained by
 1-50 the vital statistics unit of the Department of State Health
 1-51 Services or a local registration official; and

1-52 (2) the surviving spouse is otherwise eligible to
 1-53 receive the exemption as shown by:

1-54 (A) information in the records of the appraisal
 1-55 district that was provided to the appraisal district in an
 1-56 application for an exemption under Section 11.13 on the property or
 1-57 in correspondence relating to the property; or

1-58 (B) information provided by the Texas Department
 1-59 of Public Safety to the appraisal district under Section 521.049,
 1-60 Transportation Code.

1-61 (m-3) Subsection (m-2) does not apply if the chief appraiser

2-1 determines that the surviving spouse is no longer entitled to any
2-2 exemption under Section 11.13 on the property.

2-3 SECTION 2. This Act applies only to ad valorem taxes imposed
2-4 for an ad valorem tax year that begins on or after the effective
2-5 date of this Act.

2-6 SECTION 3. This Act takes effect January 1, 2024.

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