

BILL ANALYSIS

H.B. 1223
By: Madden
Local Government Ways and Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Current law doesn't establish a definition of "temporarily" which, in the context of an absence, is ostensibly the basis for allowing continued declaration of someone's principal residence as their homestead, which can lead to abuse by residential rental property owners.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

This bill would amend Section 11.13(1), Tax Code, to permit maintenance of a homestead exemption on a structure designated as someone's principal residence if they return to it within one year after taking a leave of absence. Furthermore, if an absence extends beyond that time frame, the exemption will remain in force when the absence is due to military service abroad or because of placement in a long-term care, assisted living or similar facility due to concerns involving health, infirmity or aging.

EFFECTIVE DATE

On passage if the Act receives a two thirds vote of the members of each house, or if the Act does not receive the necessary votes, September 1, 2003.