

By: Hilderbran

H.B. No. 837

A BILL TO BE ENTITLED

1 AN ACT

2 relating to ad valorem taxes imposed on a residence homestead in a
3 year in which a residence homestead exemption for an elderly person
4 terminates.

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

6 SECTION 1. Section 11.13, Tax Code, is amended by amending
7 Subsection (h) and adding Subsection (s) to read as follows:

8 (h) Joint, community, or successive owners may not each
9 receive the same exemption provided by or pursuant to this section
10 for the same residence homestead in the same year. An eligible
11 disabled person who is 65 or older may not receive both a disabled
12 and an elderly residence homestead exemption but may choose either.
13 Except as provided by Subsection (s), a [A] person may not receive
14 an exemption under this section for more than one residence
15 homestead in the same year.

16 (s) A person may receive an exemption authorized by
17 Subsection (c) or (d) for an individual 65 years of age or older for
18 more than one residence homestead in the same year but may not claim
19 an exemption under this section for more than one residence
20 homestead at the same time.

21 SECTION 2. Section 26.112(a), Tax Code, is amended to read
22 as follows:

23 (a) If [~~Except as provided by Section 26.10(b), if~~] at any
24 time during a tax year property is owned by an individual who

1 qualifies for an exemption under Section 11.13(c) or (d) for an
2 individual 65 years of age or older, the amount of the tax due on the
3 property for the tax year is calculated as if the person qualified
4 for the exemption on January 1 and continued to qualify for the
5 exemption for the remainder of the tax year.

6 SECTION 3. Section 26.10(b), Tax Code, is repealed.

7 SECTION 4. This Act takes effect January 1, 2004, and
8 applies only to ad valorem taxes imposed for a tax year that begins
9 on or after that date.