

Amend **HB 2491** by adding a new ARTICLE to the bill, appropriately numbered, to read:

ARTICLE _____. HOMESTEAD EXEMPTION TO AD VALOREM TAXES

SECTION _____.01. (a) Section 11.13(1), Tax Code, is amended to read as follows:

(1) A qualified residential structure does not lose its character as a residence homestead when the owner who qualifies for the exemption temporarily stops occupying it as a principal residence if:

(1) that owner does not establish a different principal residence; or

(2) ~~[and]~~ the absence is~~+~~

~~[(1) for a period of less than two years and the owner intends to return and occupy the structure as the owner's principal residence; or~~

~~[(2)]~~ caused by the owner's:

(A) military service outside of the United States as a member of the armed forces of the United States or of this state; or

(B) residency in a facility that provides services related to health, infirmity, or aging.

(b) The change in law made by this section to Section 11.13, Tax Code, applies only to ad valorem taxes imposed on or after the effective date of this section.

SECTION _____.02. This Article takes effect January 1, 2006.