

## **BILL ANALYSIS**

H.B. 1936  
By: Villarreal  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

H.B. 1936 entitles an individual to an exemption from taxation by a municipality of a portion of the appraised value of the individual's residence homestead if the exemption is adopted by the governing body of the municipality before July 1 in the manner provided by law for official action by the body and the homestead meets energy efficiency standards prescribed by the governing body.

### **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**

H.B. 1936 amends the Tax Code to entitle an individual to an exemption, in addition to any other exemptions provided for a residence homestead, from taxation by a municipality of a portion of the appraised value of the individual's residence homestead if the exemption is adopted by the governing body of the municipality before July 1 in the manner provided by law for official action by the body and the homestead meets energy efficiency standards prescribed by the governing body. The bill authorizes the governing body to provide that homesteads constructed in different years must meet different energy efficiency standards to be eligible for the exemption and may limit the number of years for which a homestead may receive an exemption.

### **EFFECTIVE DATE**

January 1, 2010, but only if the constitutional amendment authorizing the governing body of a municipality to exempt a portion of the value of a residence homestead from property taxation if the homestead meets certain energy efficiency standards is approved by the voters.