

By: Munoz, Jr.

H.B. No. 2242

A BILL TO BE ENTITLED

AN ACT

relating to the meaning of "disabled" for purposes of eligibility for an exemption from ad valorem taxation of or a limitation of ad valorem taxes on the residence homestead of a disabled person.

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

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

(1) "Disabled" means:

(A) under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance; or

(B) diagnosed by a physician with cancer, diabetes, multiple sclerosis, or epilepsy.

SECTION 2. This Act applies only to ad valorem taxes imposed for a tax year beginning on or after the effective date of this Act.

SECTION 3. This Act takes effect January 1, 2012, but only if the constitutional amendment proposed by the 82nd Legislature, Regular Session, 2011, authorizing the legislature to define "disabled" for purposes of eligibility for an exemption from ad valorem taxation of or a limitation of ad valorem taxes on the residence homestead of a disabled person is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.