

## **BILL ANALYSIS**

H.B. 875  
By: King, Phil  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Current law provides certain property tax exemptions to homeowners who are 65 years of age or older or who are disabled and to the surviving spouses of those homeowners. However, not all property tax exemptions apply to both types of homeowners. Interested parties note the inconsistency of a surviving spouse of a disabled homeowner who is entitled to exemptions from municipal and county property taxes but not from school district property taxes. H.B. 875 seeks to address this issue by providing for an exemption from school district property taxes on the residence homestead of the surviving spouse of a disabled individual.

### **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. 875 amends the Tax Code to remove language restricting the entitlement of the surviving spouse of an individual who qualified for a school district property tax exemption based on the fact that the individual was 65 years of age or older, to entitle also to such an exemption the surviving spouse of an individual who qualified on the basis of the individual's disability.

### **EFFECTIVE DATE**

January 1, 2014, if the constitutional amendment allowing the surviving spouse of a person who is disabled to receive a limitation on school district property taxes on the person's residence homestead if the spouse is 55 years of age or older at the time of the person's death is approved by the voters.