

By: King of Parker

H.B. No. 875

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the eligibility of the surviving spouse of a person who
3 is disabled to receive a limitation of school district ad valorem
4 taxes on the person's residence homestead.

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

6 SECTION 1. Section 11.26(i), Tax Code, is amended to read as
7 follows:

8 (i) If an individual who qualifies for the exemption
9 provided by Section 11.13(c) [~~for an individual 65 years of age or~~
10 ~~older~~] dies, the surviving spouse of the individual is entitled to
11 the limitation applicable to the residence homestead of the
12 individual if:

13 (1) the surviving spouse is 55 years of age or older
14 when the individual dies; and

15 (2) the residence homestead of the individual:

16 (A) is the residence homestead of the surviving
17 spouse on the date that the individual dies; and

18 (B) remains the residence homestead of the
19 surviving spouse.

20 SECTION 2. This Act applies only to an ad valorem tax year
21 that begins on or after the effective date of this Act.

22 SECTION 3. This Act takes effect January 1, 2014, but only
23 if the constitutional amendment proposed by the 83rd Legislature,
24 Regular Session, 2013, allowing the surviving spouse of a person

1 who is disabled to receive a limitation on school district ad
2 valorem taxes on the person's residence homestead if the spouse is
3 55 years of age or older at the time of the person's death is
4 approved by the voters. If that constitutional amendment is not
5 approved by the voters, this Act has no effect.