

By: Munoz, Jr.

H.B. No. 1371

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the meaning of "disabled" for purposes of eligibility
3 for an exemption from ad valorem taxation of or a limitation of ad
4 valorem taxes on the residence homestead of a person who is
5 disabled.

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

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

9 (1) "Disabled" means:

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

13 (B) diagnosed by a licensed physician as having
14 cancer, diabetes, multiple sclerosis, or epilepsy.

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

17 SECTION 3. This Act takes effect January 1, 2014, but only
18 if the constitutional amendment proposed by the 83rd Legislature,
19 Regular Session, 2013, authorizing the legislature to define
20 "disabled" for purposes of eligibility for an exemption from ad
21 valorem taxation of or a limitation of ad valorem taxes on the
22 residence homestead of a person who is disabled is approved by the
23 voters. If that amendment is not approved by the voters, this Act
24 has no effect.