

1-1 By: Lucio S.B. No. 835  
 1-2 (In the Senate - Filed February 26, 2013; March 5, 2013,  
 1-3 read first time and referred to Committee on Finance;  
 1-4 April 22, 2013, reported adversely, with favorable Committee  
 1-5 Substitute by the following vote: Yeas 13, Nays 0;  
 1-6 April 22, 2013, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21			X	
1-22			X	
1-23	X			

1-24 COMMITTEE SUBSTITUTE FOR S.B. No. 835 By: Lucio

1-25 A BILL TO BE ENTITLED  
 1-26 AN ACT

1-27 relating to the application of the limit on appraised value of a  
 1-28 residence homestead for ad valorem tax purposes to an improvement  
 1-29 that is a replacement structure for a structure that was rendered  
 1-30 uninhabitable or unusable by a casualty or by wind or water damage.

1-31 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-32 SECTION 1. Section 23.23, Tax Code, is amended by adding  
 1-33 Subsection (g) to read as follows:

1-34 (g) In this subsection, "disaster recovery program" means  
 1-35 the disaster recovery program administered by the General Land  
 1-36 Office that is funded with community development block grant  
 1-37 disaster recovery money authorized by the Consolidated Security,  
 1-38 Disaster Assistance, and Continuing Appropriations Act, 2009 (Pub.  
 1-39 L. No. 110-329) and the Consolidated and Further Continuing  
 1-40 Appropriations Act, 2012 (Pub. L. No. 112-55). Notwithstanding  
 1-41 Subsection (f)(2), and only to the extent necessary to satisfy the  
 1-42 requirements of the disaster recovery program, a replacement  
 1-43 structure described by that subdivision is not considered to be a  
 1-44 new improvement if to satisfy the requirements of the disaster  
 1-45 recovery program it was necessary that:

1-46 (1) the square footage of the replacement structure  
 1-47 exceed that of the replaced structure as that structure existed  
 1-48 before the casualty or damage occurred; or

1-49 (2) the exterior of the replacement structure be of  
 1-50 higher quality construction and composition than that of the  
 1-51 replaced structure.

1-52 SECTION 2. This Act applies only to the appraisal of a  
 1-53 residence homestead for ad valorem tax purposes for a tax year that  
 1-54 begins on or after January 1, 2014.

1-55 SECTION 3. This Act takes effect January 1, 2014.

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