

Amend **HB 1313** (senate committee printing) by striking SECTIONS 2 and 3 of the bill (page 1, lines 43-46) and substituting the following appropriately numbered SECTIONS:

SECTION \_\_\_\_\_. Section 11.26, Tax Code, is amended by amending Subsection (i) and adding Subsection (i-1) to read as follows:

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

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

(2) the residence homestead of the individual:

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

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

(i-1) A limitation under Subsection (i) applicable to the residence homestead of the surviving spouse of an individual who was disabled and who died before January 1, 2020, is calculated as if the surviving spouse was entitled to the limitation when the individual died.

SECTION \_\_\_\_\_. This Act applies only to a tax year beginning on or after the effective date of this Act.

SECTION \_\_\_\_\_. (a) Except as provided by Subsection (b) of this section, this Act takes effect January 1, 2020.

(b) Section 11.26, Tax Code, as amended by this Act, takes effect only if the constitutional amendment proposed by the 86th Legislature, Regular Session, 2019, to allow the surviving spouse of a person who is disabled to receive a limitation on the school district ad valorem taxes on the spouse'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. If that constitutional amendment is not approved by the voters, Section 11.26, Tax Code, as amended by this Act, has no effect.