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HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. \_\_\_\_\_

BY: Bailes

1 Amend C.S.H.B. No. 2 (house committee printing) by adding the  
2 following appropriately numbered SECTION to the bill and  
3 renumbering the subsequent SECTIONS of the bill accordingly:

4 SECTION \_\_\_\_\_. (a) Sections 11.261(g) and (h), Tax Code, are  
5 amended to read as follows:

6 (g) Except as provided by Subsection (c), if an individual  
7 who receives a limitation on county, municipal, or junior college  
8 district tax increases provided by this section subsequently  
9 qualifies for an exemption under Section 11.13 a different  
10 residence homestead in the same county, municipality, or junior  
11 college district or in a different county, municipality, or junior  
12 college district that has established a limitation on tax increases  
13 provided by this section [~~for an exemption under Section 11.13~~],  
14 the county, if the individual received the limitation applicable to  
15 the former homestead from a county, the municipality, if the  
16 individual received the limitation applicable to the former  
17 homestead from a municipality, or the junior college district, if  
18 the individual received the limitation applicable to the former  
19 homestead from a junior college district, may not impose ad valorem  
20 taxes on the subsequently qualified homestead in a year in an amount  
21 that exceeds the amount of taxes the county, municipality, or  
22 junior college district would have imposed on the subsequently  
23 qualified homestead in the first year in which the individual  
24 receives that exemption for the subsequently qualified homestead  
25 had the limitation on tax increases provided by this section not  
26 been in effect, multiplied by a fraction the numerator of which is  
27 the total amount of taxes the county, municipality, or junior  
28 college district, as applicable, imposed on the former homestead in  
29 the last year in which the individual received that exemption for

1 the former homestead and the denominator of which is the total  
2 amount of taxes the county, municipality, or junior college  
3 district, as applicable, would have imposed on the former homestead  
4 in the last year in which the individual received that exemption for  
5 the former homestead had the limitation on tax increases provided  
6 by this section not been in effect.

7 (h) An individual who receives a limitation on county,  
8 municipal, or junior college district tax increases under this  
9 section and who subsequently qualifies for an exemption under  
10 Section 11.13 a different residence homestead in the same county,  
11 municipality, or junior college district or in a different county,  
12 municipality, or junior college district that has established a  
13 limitation on tax increases provided by this section [~~for an~~  
14 ~~exemption under Section 11.13~~], or an agent of the individual, is  
15 entitled to receive from the chief appraiser of the appraisal  
16 district in which the former homestead was located a written  
17 certificate providing the information necessary to determine  
18 whether the individual may qualify for a limitation on the  
19 subsequently qualified homestead under Subsection (g) and to  
20 calculate the amount of taxes the county, municipality, or junior  
21 college district may impose on the subsequently qualified  
22 homestead.

23 (b) This section applies only to an ad valorem tax year that  
24 begins on or after January 1, 2020.

25 (c) This section takes effect January 1, 2020, but only if  
26 the constitutional amendment proposed by the 86th Legislature,  
27 Regular Session, 2019, authorizing the legislature to provide for  
28 the transfer of a limitation established by a county, city or town,  
29 or junior college district on the amount of ad valorem taxes imposed  
30 on the residence homestead of an elderly or disabled person is  
31 approved by the voters. If that amendment is not approved by the

1 voters, this section has no effect.