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19 APR 10 AM 9:35  
HOUSE OF REPRESENTATIVES

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

BY: Romero, Jr.

1 Amend C.S.H.B. No. 2 by adding the following appropriately  
2 numbered SECTIONS to read as follows and renumbering subsequent  
3 SECTIONS accordingly:

4 SECTION \_\_\_\_\_. Section 11.13(b), Tax Code, is amended to  
5 read as follows:

6 (b) An adult is entitled to exemption from taxation by a  
7 school district of \$50,000 [~~\$25,000~~] of the appraised value of the  
8 adult's residence homestead, except that only \$5,000 of the  
9 exemption applies to an entity operating under former Chapter 17,  
10 18, 25, 26, 27, or 28, Education Code, as those chapters existed on  
11 May 1, 1995, as permitted by Section 11.301, Education Code.

12 SECTION \_\_\_\_\_. Section 11.26(a), Tax Code, is amended to  
13 read as follows:

14 (a) The tax officials shall appraise [~~the~~] property to which  
15 this section applies and calculate taxes as on other property, but  
16 if the tax [~~se~~] calculated exceeds the limitation imposed by this  
17 section, the tax imposed is the amount of the tax as limited by this  
18 section, except as otherwise provided by this section. A school  
19 district may not increase the total annual amount of ad valorem tax  
20 it imposes on the residence homestead of an individual 65 years of  
21 age or older or on the residence homestead of an individual who is  
22 disabled, as defined by Section 11.13, above the amount of the tax  
23 it imposed in the first tax year in which the individual qualified  
24 that residence homestead for the applicable exemption provided by  
25 Section 11.13(c) for an individual who is 65 years of age or older  
26 or is disabled. If the individual qualified that residence  
27 homestead for the exemption after the beginning of that first year  
28 and the residence homestead remains eligible for the same exemption  
29 for the next year, and if the school district taxes imposed on the

1 residence homestead in the next year are less than the amount of  
2 taxes imposed in that first year, a school district may not  
3 subsequently increase the total annual amount of ad valorem taxes  
4 it imposes on the residence homestead above the amount it imposed in  
5 the year immediately following the first year for which the  
6 individual qualified that residence homestead for the same  
7 exemption, except as provided by Subsection (b). If the first tax  
8 year the individual qualified the residence homestead for the  
9 exemption provided by Section 11.13(c) for individuals 65 years of  
10 age or older or disabled was a tax year before the 2020 [~~2015~~] tax  
11 year, the amount of the limitation provided by this section for the  
12 2020 tax year is the amount of tax the school district imposed for  
13 the 2019 [~~2014~~] tax year less an amount equal to the amount  
14 determined by multiplying \$25,000 [~~\$10,000~~] times the tax rate of  
15 the school district for the 2020 [~~2015~~] tax year, plus any 2020  
16 [~~2015~~] tax attributable to improvements made in 2019 [~~2014~~], other  
17 than improvements made to comply with governmental regulations or  
18 repairs.

19 SECTION \_\_\_\_\_. Sections 11.13(b) and 11.26(a), Tax Code, as  
20 amended by this Act, take effect January 1, 2020, but only if the  
21 constitutional amendment proposed by the 86th Legislature, Regular  
22 Session, 2019, to increase the amount of the exemption of residence  
23 homesteads from ad valorem taxation by a school district and to  
24 reduce the amount of the limitation on school district ad valorem  
25 taxes imposed on the residence homesteads of the elderly or  
26 disabled to reflect the increased exemption amount is approved by  
27 the voters. If that constitutional amendment is not approved by the  
28 voters, Sections 11.13(b) and 11.26(a), Tax Code, as amended by  
29 this Act, do not take effect.