

## **BILL ANALYSIS**

Senate Research Center  
86R10770 JES-D

H.B. 2441  
By: Wray; Guillen (Paxton)  
Property Tax  
5/9/2019  
Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Relating to the entitlement of a person who is disabled and elderly to receive a disabled residence homestead exemption from ad valorem taxation from one taxing unit and an elderly exemption from another taxing unit.

H.B. 2441 amends current law relating to the entitlement of a person who is disabled and elderly to receive a disabled residence homestead exemption from ad valorem taxation from one taxing unit and an elderly exemption from another taxing unit.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 11.13(h), Tax Code, as follows:

(h) Prohibits an eligible disabled person who is 65 or older from receiving both a disabled and an elderly residence homestead exemption from the same taxing unit in the same year but authorizes the person to choose either if a taxing unit has adopted both, rather than prohibiting an eligible disabled person who is 65 or older from receiving both a disabled and an elderly residence homestead exemption but authorizing the person to choose either. Authorizes an eligible disabled person who is 65 or older to receive both a disabled and an elderly residence homestead exemption in the same year if the person receives the exemptions with respect to taxes levied by different taxing units.

SECTION 2. Effective date: January 1, 2020.