

## **BILL ANALYSIS**

H.B. 2441  
By: Wray  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Concerns have been raised about the potential dissonance regarding the eligibility for certain residence homestead exemptions in some appraisal districts. It has been suggested that this confusion prevents taxpayers who are both 65 years of age or older and disabled from taking full advantage of all residence homestead exemptions for which they are eligible, as many are uncertain whether they may have both exemptions concurrently when the exemptions are from different taxing units. H.B. 2441 seeks to address this issue by authorizing such an individual to receive both a disabled and an elderly residence homestead exemption if the person receives the exemptions with respect to taxes levied by different taxing units.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 2441 amends the Tax Code to authorize an eligible person who is disabled and 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. The bill clarifies that such a person is prohibited from receiving both such homestead exemptions from the same taxing unit in the same year but may choose either if a taxing unit has adopted both.

### **EFFECTIVE DATE**

January 1, 2020.