

By: Bailes

H.B. No. 1265

A BILL TO BE ENTITLED

AN ACT

relating to the transfer of a limitation established by a county, municipality, or junior college district on the amount of ad valorem taxes imposed on the residence homestead of an elderly or disabled person.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Sections 11.261(g) and (h), Tax Code, are amended to read as follows:

(g) Except as provided by Subsection (c), if an individual who receives a limitation on county, municipal, or junior college district tax increases provided by this section subsequently qualifies for an exemption under Section 11.13 a different residence homestead in the same county, municipality, or junior college district or in a different county, municipality, or junior college district that has established a limitation on tax increases provided by this section ~~[for an exemption under Section 11.13]~~, the county, if the individual received the limitation applicable to the former homestead from a county, the municipality, if the individual received the limitation applicable to the former homestead from a municipality, or the junior college district, if the individual received the limitation applicable to the former homestead from a junior college district, may not impose ad valorem taxes on the subsequently qualified homestead in a year in an amount that exceeds the amount of taxes the county, municipality, or

1 junior college district would have imposed on the subsequently
2 qualified homestead in the first year in which the individual
3 receives that exemption for the subsequently qualified homestead
4 had the limitation on tax increases provided by this section not
5 been in effect, multiplied by a fraction the numerator of which is
6 the total amount of taxes the county, municipality, or junior
7 college district, as applicable, imposed on the former homestead in
8 the last year in which the individual received that exemption for
9 the former homestead and the denominator of which is the total
10 amount of taxes the county, municipality, or junior college
11 district, as applicable, would have imposed on the former homestead
12 in the last year in which the individual received that exemption for
13 the former homestead had the limitation on tax increases provided
14 by this section not been in effect.

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

1 calculate the amount of taxes the county, municipality, or junior
2 college district may impose on the subsequently qualified
3 homestead.

4 SECTION 2. This Act applies only to an ad valorem tax year
5 that begins on or after January 1, 2020.

6 SECTION 3. This Act takes effect January 1, 2020, but only
7 if the constitutional amendment proposed by the 86th Legislature,
8 Regular Session, 2019, authorizing the legislature to provide for
9 the transfer of a limitation established by a county, city or town,
10 or junior college district on the amount of ad valorem taxes imposed
11 on the residence homestead of an elderly or disabled person is
12 approved by the voters. If that amendment is not approved by the
13 voters, this Act has no effect.