

By: Thompson of Harris, Coleman, Allen,
Johnson of Harris, Morales, et al.

H.B. No. 1842

Substitute the following for H.B. No. 1842:

By: Rodriguez

C.S.H.B. No. 1842

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the application of the limit on appraised value of a
3 residence homestead for ad valorem tax purposes to an improvement
4 that is a replacement structure for a structure that was rendered
5 uninhabitable or unusable by a casualty or by wind or water damage.

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

7 SECTION 1. Section 23.23(g), Tax Code, is amended to read as
8 follows:

9 (g) In this subsection, "disaster recovery program" means a
10 ~~[the]~~ disaster recovery program ~~[administered by the General Land~~
11 ~~Office that is]~~ funded with community development block grant
12 disaster recovery money authorized by federal law ~~[the Consolidated~~
13 ~~Security, Disaster Assistance, and Continuing Appropriations Act,~~
14 ~~2009 (Pub. L. No. 110-329) and the Consolidated and Further~~
15 ~~Continuing Appropriations Act, 2012 (Pub. L. No. 112-55)].~~

16 Notwithstanding Subsection (f)(2), and only to the extent necessary
17 to satisfy the requirements of a ~~[the]~~ disaster recovery program, a
18 replacement structure described by that subdivision is not
19 considered to be a new improvement if to satisfy the requirements of
20 the disaster recovery program it was necessary that:

21 (1) the square footage of the replacement structure
22 exceed that of the replaced structure as that structure existed
23 before the casualty or damage occurred; or

24 (2) the exterior of the replacement structure be of

1 higher quality construction and composition than that of the
2 replaced structure.

3 SECTION 2. This Act applies only to the appraisal of a
4 residence homestead for ad valorem tax purposes for a tax year that
5 begins on or after the effective date of this Act.

6 SECTION 3. This Act takes effect January 1, 2020.