

By: Wray, Guillen

H.B. No. 2441

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the entitlement of a person who is disabled and elderly  
3 to receive a disabled residence homestead exemption from ad valorem  
4 taxation from one taxing unit and an elderly exemption from another  
5 taxing unit.

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

7 SECTION 1. Section 11.13(h), Tax Code, is amended to read as  
8 follows:

9 (h) Joint, community, or successive owners may not each  
10 receive the same exemption provided by or pursuant to this section  
11 for the same residence homestead in the same year. An eligible  
12 disabled person who is 65 or older may not receive both a disabled  
13 and an elderly residence homestead exemption from the same taxing  
14 unit in the same year but may choose either if a taxing unit has  
15 adopted both. An eligible disabled person who is 65 or older may  
16 receive both a disabled and an elderly residence homestead  
17 exemption in the same year if the person receives the exemptions  
18 with respect to taxes levied by different taxing units. A person may  
19 not receive an exemption under this section for more than one  
20 residence homestead in the same year.

21 SECTION 2. This Act takes effect January 1, 2020.