

By: Wray

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.