

1-1 By: Hancock, Hinojosa S.B. No. 443
1-2 (In the Senate - Filed January 24, 2019; February 14, 2019,
1-3 read first time and referred to Committee on Property Tax;
1-4 April 1, 2019, reported adversely, with favorable Committee
1-5 Substitute by the following vote: Yeas 5, Nays 0; April 1, 2019,
1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	<u>Bettencourt</u>	X		
1-10	<u>Paxton</u>	X		
1-11	<u>Creighton</u>	X		
1-12	<u>Hancock</u>	X		
1-13	<u>Hinojosa</u>	X		

1-14 COMMITTEE SUBSTITUTE FOR S.B. No. 443 By: Hancock

1-15 A BILL TO BE ENTITLED
1-16 AN ACT

1-17 relating to the period for which a property owner may receive a
1-18 residence homestead exemption from ad valorem taxation for property
1-19 that is rendered uninhabitable or unusable as a result of a
1-20 disaster.

1-21 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-22 SECTION 1. Section 11.135, Tax Code, is amended by amending
1-23 Subsection (a) and adding Subsection (a-1) to read as follows:

1-24 (a) If a qualified residential structure for which the owner
1-25 receives an exemption under Section 11.13 is rendered uninhabitable
1-26 or unusable by a casualty or by wind or water damage, the owner may
1-27 continue to receive the exemption for the structure and the land and
1-28 improvements used in the residential occupancy of the structure
1-29 while the owner constructs a replacement qualified residential
1-30 structure on the land if the owner does not establish a different
1-31 principal residence for which the owner receives an exemption under
1-32 Section 11.13 during that period and intends to return and occupy
1-33 the structure as the owner's principal residence. To continue to
1-34 receive the exemption, the owner must begin active construction of
1-35 the replacement qualified residential structure or other physical
1-36 preparation of the site on which the structure is to be located not
1-37 later than the first anniversary, or the fifth anniversary for a
1-38 property described by Subsection (a-1)(1), of the date the owner
1-39 ceases to occupy the former qualified residential structure as the
1-40 owner's principal residence.

1-41 (a-1) An [The] owner may not receive an [the] exemption
1-42 under Section 11.13 for [that] property under the circumstances
1-43 described by Subsection (a) [this subsection] for more than:

1-44 (1) five years if:

1-45 (A) the property is located in an area declared
1-46 to be a disaster area by the governor following a disaster; and

1-47 (B) the residential structure located on the
1-48 property is rendered uninhabitable or unusable as a result of the
1-49 disaster; or

1-50 (2) two years if Subdivision (1) does not apply.

1-51 SECTION 2. This Act takes effect immediately if it receives
1-52 a vote of two-thirds of all the members elected to each house, as
1-53 provided by Section 39, Article III, Texas Constitution. If this
1-54 Act does not receive the vote necessary for immediate effect, this
1-55 Act takes effect September 1, 2019.

1-56 * * * * *