

By: Birdwell, et al.
(Wray)

S.B. No. 2101

A BILL TO BE ENTITLED

AN ACT

relating to the eligibility of the surviving spouse of an individual who is disabled to receive a limitation on the school district ad valorem taxes on the spouse's residence homestead.

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

SECTION 1. Section 11.26, Tax Code, is amended by amending Subsection (i) and adding Subsection (i-1) to read as follows:

(i) If an individual who qualifies for the exemption provided by Section 11.13(c) for an individual 65 years of age or older dies, or if an individual who qualifies for the exemption provided by Section 11.13(c) for an individual who is disabled dies on or after January 1, 2013, the surviving spouse of the individual is entitled to the limitation applicable to the residence homestead of the individual if:

(1) the surviving spouse is 55 years of age or older when the individual dies; and

(2) the residence homestead of the individual:

(A) is the residence homestead of the surviving spouse on the date that the individual dies; and

(B) remains the residence homestead of the surviving spouse.

(i-1) A limitation under Subsection (i) applicable to the residence homestead of the surviving spouse of an individual who was disabled and who died on or after January 1, 2013, but before

1 January 1, 2020, is calculated as if the surviving spouse was
2 entitled to the limitation when the individual died.

3 SECTION 2. This Act applies only to ad valorem taxes imposed
4 for a tax year beginning on or after the effective date of this Act.

5 SECTION 3. This Act takes effect January 1, 2020, but only
6 if the constitutional amendment proposed by the 86th Legislature,
7 Regular Session, 2019, to allow the surviving spouse of a person who
8 is disabled to receive a limitation on the school district ad
9 valorem taxes on the spouse's residence homestead if the spouse is
10 55 years of age or older at the time of the person's death is
11 approved by the voters. If that constitutional amendment is not
12 approved by the voters, this Act has no effect.