

By: Middleton

H.B. No. 1393

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the maximum amount of the local option residence
3 homestead exemption from ad valorem taxation by a taxing unit.

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

5 SECTION 1. Section [11.13\(n\)](#), Tax Code, is amended to read as
6 follows:

7 (n) In addition to any other exemptions provided by this
8 section, an individual is entitled to an exemption from taxation by
9 a taxing unit of a percentage of the appraised value of the
10 individual's [~~his~~] residence homestead if the exemption is adopted
11 by the governing body of the taxing unit before July 1 in the manner
12 provided by law for official action by the body. If the percentage
13 set by the taxing unit produces an exemption in a tax year of less
14 than \$5,000 when applied to a particular residence homestead, the
15 individual is entitled to an exemption of \$5,000 of the appraised
16 value. The percentage adopted by the taxing unit may not exceed 100
17 [~~20~~] percent.

18 SECTION 2. This Act applies only to ad valorem taxes imposed
19 for a tax year that begins on or after the effective date of this
20 Act.

21 SECTION 3. This Act takes effect January 1, 2022, but only
22 if the constitutional amendment proposed by the 87th Legislature,
23 Regular Session, 2021, to increase the maximum amount of the local
24 option residence homestead exemption from ad valorem taxation by a

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1 political subdivision is approved by the voters. If that amendment
2 is not approved by the voters, this Act has no effect.