

## **BILL ANALYSIS**

Senate Research Center  
88R12511 SHH-D

H.B. 4158  
By: Schofield (Bettencourt)  
Local Government  
5/19/2023  
Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

H.B. 4158 amends current law relating to the determination and reporting of the number of residence homesteads of elderly or disabled persons that are subject to the limitation on the total amount of ad valorem taxes that may be imposed on the properties by school districts.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 11.26, Tax Code, by adding Subsections (e-1) and (e-2), as follows:

(e-1) Requires the chief appraiser, for each school district in an appraisal district, to:

- (1) determine the number of residence homesteads subject to the limitation on tax increases required by Section 11.26 (Limitation of School Tax on Homesteads of Elderly or Disabled) for the current tax year; and
- (2) not later than September 1 of that tax year, report the number to the Comptroller of Public Accounts of the State of Texas (comptroller) in the form prescribed by the comptroller.

(e-2) Requires the comptroller, not later than November 1 of each tax year, to report to the lieutenant governor, the speaker of the house of representatives, and each member of the legislature the total number of residence homesteads in the state, as reported to the comptroller under Subsection (e-1), subject to the limitation on tax increases required by this section for that tax year. Requires that the report include the number of those residence homesteads in each school district or a reference to where the information for each school district is authorized to be accessed.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: January 1, 2024.