88R16113 TJB-D

By:  King S.B. No. 2163

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from ad valorem taxation of a portion of the appraised value of a property that is the primary residence of an adult who has an intellectual or developmental disability and is related to the owner of the property within a certain degree by consanguinity.

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

SECTION 1.  Subchapter B, Chapter 11, Tax Code, is amended by adding Section 11.36 to read as follows:

Sec. 11.36.  RESIDENCE OF ADULT WITH INTELLECTUAL OR DEVELOPMENTAL DISABILITY. (a) In this section:

(1)  "Developmental disability" has the meaning assigned by Section 112.042, Human Resources Code.

(2)  "Intellectual disability" has the meaning assigned by Section 591.003, Health and Safety Code.

(b)  A person is entitled to an exemption from taxation of a portion equal to the amount of the exemption prescribed by Section 11.13(b) of the appraised value of the real property the person owns that:

(1)  is the primary residence of an adult who has an intellectual or developmental disability and is related to the owner of the property within the third degree by consanguinity; and

(2)  is not used for the production of income.

SECTION 2.  Section 11.43(c), Tax Code, is amended to read as follows:

(c)  An exemption provided by Section 11.13, 11.131, 11.132, 11.133, 11.134, 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19, 11.20, 11.21, 11.22, 11.23(a), (h), (j), (j-1), or (m), 11.231, 11.254, 11.27, 11.271, 11.29, 11.30, 11.31, 11.315, [~~or~~] 11.35, or 11.36, once allowed, need not be claimed in subsequent years, and except as otherwise provided by Subsection (e), the exemption applies to the property until it changes ownership or the person's qualification for the exemption changes. However, except as provided by Subsection (r), the chief appraiser may require a person allowed one of the exemptions in a prior year to file a new application to confirm the person's current qualification for the exemption by delivering a written notice that a new application is required, accompanied by an appropriate application form, to the person previously allowed the exemption. If the person previously allowed the exemption is 65 years of age or older, the chief appraiser may not cancel the exemption due to the person's failure to file the new application unless the chief appraiser complies with the requirements of Subsection (q), if applicable.

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

SECTION 4.  This Act takes effect January 1, 2024, but only if the constitutional amendment proposed by the 88th Legislature, Regular Session, 2023, authorizing the legislature to provide for an exemption from ad valorem taxation of a portion of the market value of a property that is the primary residence of an adult who has an intellectual or developmental disability and is related to the owner of the property within a certain degree by consanguinity is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.