

By: Noble, Raymond, Thierry, Klick

H.B. No. 3640

Substitute the following for H.B. No. 3640:

By: Shine

C.S.H.B. No. 3640

A BILL TO BE ENTITLED

AN ACT

1
2 relating to an exemption from ad valorem taxation of a portion of
3 the appraised value of a property other than a residence homestead
4 that is the primary residence of an adult who has an intellectual or
5 developmental disability and who must be related to the owner or
6 trustee of the property within a certain degree by consanguinity.

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

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

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

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

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

16 (b) This section does not apply to real property that
17 qualifies for an exemption under Section 11.13 as a person's
18 residence homestead.

19 (c) A person is entitled to an exemption from taxation of a
20 portion equal to the amount of the exemption prescribed by Section
21 11.13(b) of the appraised value of the real property the person owns
22 that is the primary residence of an adult who has an intellectual or
23 developmental disability and who must be related to the owner or
24 trustee of the property within the third degree by consanguinity.

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

3 (c) An exemption provided by Section 11.13, 11.131, 11.132,
4 11.133, 11.134, 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19,
5 11.20, 11.21, 11.22, 11.23(a), (h), (j), (j-1), or (m), 11.231,
6 11.254, 11.27, 11.271, 11.29, 11.30, 11.31, 11.315, ~~or~~ 11.35, or
7 11.36, once allowed, need not be claimed in subsequent years, and
8 except as otherwise provided by Subsection (e), the exemption
9 applies to the property until it changes ownership or the person's
10 qualification for the exemption changes. However, except as
11 provided by Subsection (r), the chief appraiser may require a
12 person allowed one of the exemptions in a prior year to file a new
13 application to confirm the person's current qualification for the
14 exemption by delivering a written notice that a new application is
15 required, accompanied by an appropriate application form, to the
16 person previously allowed the exemption. If the person previously
17 allowed the exemption is 65 years of age or older, the chief
18 appraiser may not cancel the exemption due to the person's failure
19 to file the new application unless the chief appraiser complies
20 with the requirements of Subsection (q), if applicable.

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

24 SECTION 4. This Act takes effect January 1, 2024, but only
25 if the constitutional amendment proposed by the 88th Legislature,
26 Regular Session, 2023, authorizing the legislature to provide for
27 an exemption from ad valorem taxation of a portion of the market

1 value of a property that is the primary residence of an adult who
2 has an intellectual or developmental disability and who must be
3 related to the owner or trustee of the property within a certain
4 degree by consanguinity is approved by the voters. If that
5 amendment is not approved by the voters, this Act has no effect.