

AN ACT

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.

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

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

(e-1) For each school district in an appraisal district, the chief appraiser shall:

(1) determine the number of residence homesteads subject to the limitation on tax increases required by this section for the current tax year; and

(2) not later than September 1 of that tax year, report the number to the comptroller in the form prescribed by the comptroller.

(e-2) Not later than November 1 of each tax year, the comptroller shall 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. The report must include the number of those residence homesteads in each school district or a reference to where the

1 information for each school district may be accessed.

2 SECTION 2. This Act applies only to a tax year beginning on
3 or after the effective date of this Act.

4 SECTION 3. This Act takes effect January 1, 2024.

President of the Senate

Speaker of the House

I certify that H.B. No. 4158 was passed by the House on May 12, 2023, by the following vote: Yeas 136, Nays 4, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 4158 was passed by the Senate on May 24, 2023, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor