

By: King

S.B. No. 2163

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 that is the primary residence of  
4 an adult who has an intellectual or developmental disability and is  
5 related to the owner of the property within a certain degree by  
6 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) A person is entitled to an exemption from taxation of a  
17 portion equal to the amount of the exemption prescribed by Section  
18 11.13(b) of the appraised value of the real property the person owns  
19 that:

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

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

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

1 follows:

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

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

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

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