

By: Lozano

H.B. No. 210

A BILL TO BE ENTITLED

AN ACT

relating to the definition of "residence homestead" for purposes of the exemption from ad valorem taxation of the residence homestead of a totally disabled veteran or the surviving spouse of such a veteran.

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

SECTION 1. Section 11.131(a)(2), Tax Code, is amended to read as follows:

(2) "Residence homestead" has the meaning assigned by Section 11.13, except that for purposes of this section the term also includes:

(A) personal property owned by an individual that:

(i) is located at the address of the property for which the individual is claiming an exemption under this section; and

(ii) forms the basis for the individual's use of the property as the individual's primary residence; and

(B) all structures and improvements located at the address of the property for which an individual is claiming an exemption under this section if the structures, improvements, and property:

(i) have identical ownership; and

(ii) are used primarily for residential

1 purposes.

2 SECTION 2. This Act applies only to ad valorem taxes imposed
3 for a tax year that begins on or after the effective date of this
4 Act.

5 SECTION 3. This Act takes effect January 1, 2026.