

By: Guillen

H.B. No. 1243

A BILL TO BE ENTITLED

AN ACT

relating to the authority of spouses who occupy separate properties as their principal residences to each qualify the property in which they reside as their residence homestead for ad valorem tax purposes.

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

SECTION 1. Section 11.13, Tax Code, is amended by amending Subsection (a) and adding Subsection (s) to read as follows:

(a) An [~~A family or single~~] adult is entitled to an exemption from taxation for the county purposes authorized in Article VIII, Section 1-a, of the Texas Constitution of \$3,000 of the assessed value of the adult's [~~his~~] residence homestead.

(s) This section or another provision of this title does not limit the entitlement of individuals married to each other who reside in different homes to each claim a residence homestead exemption for the property that is the principal residence of each spouse if each spouse is otherwise qualified to receive a residence homestead exemption for that spouse's principal residence.

SECTION 2. This Act takes effect September 1, 2025.