

## **BILL ANALYSIS**

H.B. 1022  
By: Moody  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Current law entitles certain persons to a residence homestead property tax exemption. Interested parties note that this exemption currently does not extend to an otherwise eligible surviving spouse who has been bequeathed a life estate in property instead of ownership in fee simple. H.B. 1022 seeks to address this issue.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 1022 amends the Tax Code to include in the definition of "residence homestead," as that term relates to the residence homestead property tax exemption, property occupied by an owner's surviving spouse who has a life estate in the property.

### **EFFECTIVE DATE**

January 1, 2016.