

## **BILL ANALYSIS**

Senate Research Center  
86R287 SMT-D

S.B. 2101  
By: Birdwell  
Property Tax  
4/29/2019  
As Filed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

As proposed, S.B. 2101 amends current law relating to the eligibility of the surviving spouse of an individual who is disabled to receive a limitation on the school district ad valorem taxes on the spouse's residence homestead.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 11.26, Tax Code, by amending Subsection (i) and adding Subsection (i-1), as follows:

(i) Provides that, if an individual who qualifies for the exemption provided by Section 11.13(c) (relating to providing that an adult who is disabled or is 65 or older is entitled to an exemption from taxation by a school district of \$10,000 of the appraised value of his residence homestead) for an individual 65 years of age or older dies, or if an individual who qualifies for the exemption provided by Section 11.13(c) for an individual who is disabled dies on or after January 1, 2013, the surviving spouse of the individual is entitled to the limitation applicable to the residence homestead of the individual under certain specific conditions.

(i-1) Provides that a limitation under Subsection (i) applicable to the residence homestead of the surviving spouse of an individual who was disabled and who died on or after January 1, 2013, but before January 1, 2020, is calculated as if the surviving spouse was entitled to the limitation when the individual died.

SECTION 2. Makes application of this act prospective.

SECTION 3. Effective date; January 1, 2020, contingent upon passage of the constitutional amendment proposed by the 86th Legislature, Regular Session, 2019, to allow the surviving spouse of a person who is disabled to receive a limitation on the school district ad valorem taxes on the spouse's residence homestead if the spouse is 55 years of age or older at the time of the person's death.