

## **BILL ANALYSIS**

C.S.H.B. 1842  
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Ways & Means  
Committee Report (Substituted)

### **BACKGROUND AND PURPOSE**

It has been asserted that there is a need to clarify what constitutes an applicable source of money for a disaster recovery program for purposes relating to the application of a certain limitation on appraised value to an improvement that is a replacement structure for a structure that was rendered uninhabitable or unusable by a casualty or by wind or water damage. C.S.H.B. 1842 seeks to address this issue by revising the definition of "disaster recovery program" used in relation to that limitation.

### **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**

C.S.H.B. 1842 amends the Tax Code to expand what constitutes a disaster recovery program, as that term relates to federal funding for such recovery and the limitation on the appraised value of a residence homestead for property tax purposes provided for an improvement to the homestead that is a replacement structure for a structure that was rendered uninhabitable or unusable by a casualty or by wind or water damage, to include any disaster recovery program funded with community development block grant disaster recovery money authorized by federal law.

### **EFFECTIVE DATE**

January 1, 2020.

### **COMPARISON OF ORIGINAL AND SUBSTITUTE**

While C.S.H.B. 1842 may differ from the original in minor or nonsubstantive ways, the following summarizes the substantial differences between the introduced and committee substitute versions of the bill.

The substitute removes the requirement for a qualifying disaster recovery program to be administered by the General Land Office.