

## **BILL ANALYSIS**

S.B. 2060  
By: Menéndez  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

There are concerns that many Texans who could qualify for a property tax exemption may be paying too much in property tax due to a lack of information on the available exemptions, including veterans, individuals with disabilities, and surviving spouses of veterans and first responders. S.B. 2060 seeks to raise awareness of certain property tax exemptions.

### **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**

S.B. 2060 amends the Tax Code to require the chief appraiser of an appraisal district to include with the written notice of the appraised value of a residence homestead that is sent to the property owner a brief explanation of each total or partial property tax exemption that is available to:

- a disabled veteran or the veteran's surviving spouse or child;
- an individual who is 65 years of age or older or the individual's surviving spouse;
- an individual who is disabled or the individual's surviving spouse;
- the surviving spouse of a member of the U.S. armed services who is killed in action; or
- the surviving spouse of a first responder who is killed or fatally injured in the line of duty.

### **EFFECTIVE DATE**

January 1, 2020.