

BILL ANALYSIS

S.B. 2101
By: Birdwell
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

It has been noted that, when an individual receiving a residence homestead property tax exemption as an individual over the age of 65 passes away, the exemption may be transferred to the surviving spouse of the individual as long as the surviving spouse is 55 years of age or older when the individual dies and lives in at that time, and remains in, the residence. However, there are concerns that this transfer is not available to the surviving spouse of an individual receiving such a residence homestead exemption as a disabled individual. S.B. 2101 seeks to address this issue by making the spouse of such an individual eligible to receive such a property tax exemption.

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. 2101 amends the Tax Code to entitle the surviving spouse of an individual who qualifies for a residence homestead exemption on the basis of being disabled and who dies on or after January 1, 2013, to the limitation of school district property taxes applicable to the individual's residence homestead if the following apply:

- the surviving spouse is 55 years of age or older when the individual dies; and
- the residence homestead of the individual is the spouse's residence homestead on the date that the individual dies, and the residence homestead remains the spouse's residence homestead.

The limitation applicable to the residence homestead of the surviving spouse of an individual who is 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.

EFFECTIVE DATE

January 1, 2020, if the constitutional amendment to allow the surviving spouse of a person who is disabled to receive a limitation on the school district property 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 is approved by the voters.