



BILLS PASSED SECOND SPECIAL SESSION

September 10, 2021

[SB 8](#) [Bettencourt, Paul\(R\)](#) [Meyer, Morgan\(R\)](#) Relating to the authority of a person who acquires a residence homestead to receive an a valorem tax exemption for the homestead in the year in which the property was acquired.

General Remarks:

Amends Section 11.42 of the Tax Code so that a person who acquires a property may immediately benefit from a residence homestead exemption under Sec. 11.13. Previously, a homeowner could immediately qualify for an over-65 or disability exemption or would benefit if the prior owner had a residence homestead on Jan. 1 of the tax year. The person must claim the exemption before the first anniversary of the purchase, but the chief appraiser may extend the deadline for up to 60 days. When determining the limitation on the increase of the appraised value under Sec. 23.23, the person is considered to have qualified the property as of Jan. 1 of the tax year following the tax year in which the property was purchased. Adds Sec. 26.1115 to calculate the tax on a residence homestead by pro-rating the tax due for the period in which the person owned the property and qualified for the exemption. Applies to a residence homestead acquired on or after the effective date.

Proposed effective 1-1-2022. **Last Action:** 8-30-21 G Sent to the Governor

[SB 12](#) [Bettencourt, Paul\(R\)](#) [Meyer, Morgan\(R\)](#) Relating to the reduction of the amount of a limitation on the total amount of ad valorem taxes that may be imposed by a school district on the residence homestead.

General Remarks:

Amends Sec. 11.26 of the Tax Code to require the tax ceiling be reduced for the 2023 tax year if an individual qualified for the ceiling before the 2019 tax year and the tax would be less when taking into account the compressed rate. Additional tax attributable to improvements in 2019 or later may be added. See SJR 2.

Proposed effective 1-1-2023 if a constitutional amendment is approved by voters. **Last Action:** 8-31-21 G Sent to the Governor

[SJR 2](#) [Bettencourt, Paul\(R\)](#)[Meyer, Morgan\(R\)](#) Proposing a constitutional amendment authorizing the legislature to provide for the reduction of the amount of a limitation on the total amount of ad valorem taxes that may be imposed.

General Remarks:

Amends Section 1-b of Article VIII of the Texas Constitution to authorize the legislature to provide for a reduction of the tax ceiling of a residence homestead to reflect a statutory compression of the maintenance tax levied by a school district. See SB 12.

Proposed effective if a constitutional amendment is approved by voters on May 7, 2022.

Last Action: 5- 7-22 Election date