

BILL SUMMARY
2nd Session of the 60th Legislature

Bill No.:	HJR1046
Version:	FULLPCS1
Request Number:	16807
Author:	Rep. Smith
Date:	3/2/2026
Impact:	Please see previous summary of this measure

Research Analysis

The proposed committee substitute for HJR 1046 seeks voter approval for a constitutional amendment to provide a 100 percent ad valorem tax exemption for a primary residence that is damaged or destroyed by high winds, hail, tornadoes, fire, earthquakes, or other meteorological events.

To qualify for the exemption, the damage must render the property uninhabitable for at least six consecutive months and would be applicable based on when the damage occurred. If the damage occurs on or before June 1, the full exemption applies during that tax year; if it happens after June 1, the exemption applies in the following tax year.

Prepared By: Quyen Do

Fiscal Analysis

The measure is currently under review and impact information will be completed.

Prepared By: House Fiscal Staff

Other Considerations

None.