

**Bill Summary**  
2<sup>nd</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 1987</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.</b>	<b>2354</b>
<b>Author:</b>	<b>Sen. Bullard</b>
<b>Date:</b>	<b>01/23/2026</b>

**Bill Analysis**

SB 1987 increases the ad valorem exemption amount provided to all homesteads from \$1,000.00 to \$2,000.00 beginning tax year 2027. The measure provides an additional \$3,000.00 exemption if the owner's homestead is located in a county that certifies a 5% increased revenue of ad valorem taxes in its jurisdiction and the board of county commissioners approves the additional exemption.

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