

By: Hinojosa, Murphy, Guillen

H.B. No. 2711

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the continuation of a residence homestead exemption
3 from ad valorem taxation while the owner is temporarily absent
4 because of service outside of the United States as a foreign service
5 officer employed by the United States Department of State.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

7 SECTION 1. Section 11.13(1), Tax Code, is amended to read as
8 follows:

9 (1) A qualified residential structure does not lose its
10 character as a residence homestead when the owner who qualifies for
11 the exemption temporarily stops occupying it as a principal
12 residence if that owner does not establish a different principal
13 residence and the absence is:

14 (1) for a period of less than two years and the owner
15 intends to return and occupy the structure as the owner's principal
16 residence; or

17 (2) caused by the owner's:

18 (A) military service inside or outside of the
19 United States as a member of the armed forces of the United States
20 or of this state; ~~or~~

21 (B) residency in a facility that provides
22 services related to health, infirmity, or aging; or

23 (C) service outside of the United States as a
24 foreign service officer employed by the United States Department of

1 State.

2 SECTION 2. This Act takes effect immediately if it receives
3 a vote of two-thirds of all the members elected to each house, as
4 provided by Section 39, Article III, Texas Constitution. If this
5 Act does not receive the vote necessary for immediate effect, this
6 Act takes effect September 1, 2021.