

AN ACT

relating to an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a member of the armed services of the United States who is killed or fatally injured in the line of duty and to late applications for exemptions from such taxation for disabled members.

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

SECTION 1. The heading to Section 11.133, Tax Code, is amended to read as follows:

Sec. 11.133. RESIDENCE HOMESTEAD OF SURVIVING SPOUSE OF MEMBER OF ARMED SERVICES KILLED IN LINE OF DUTY [~~ACTION~~].

SECTION 2. Section 11.133(b), Tax Code, is amended to read as follows:

(b) The surviving spouse of a member of the armed services of the United States who is killed or fatally injured in the line of duty [~~in action~~] is entitled to an exemption from taxation of the total appraised value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the death of the member of the armed services.

SECTION 3. Section 11.431(a), Tax Code, is amended to read as follows:

(a) Except as provided by Section 11.439, the [~~The~~] chief appraiser shall accept and approve or deny an application for a residence homestead exemption[~~, including an exemption under~~

1 ~~Section 11.131 or 11.132 for the residence homestead of a disabled~~
2 ~~veteran or the surviving spouse of a disabled veteran, an exemption~~
3 ~~under Section 11.133 for the residence homestead of the surviving~~
4 ~~spouse of a member of the armed services of the United States who is~~
5 ~~killed in action, or an exemption under Section 11.134 for the~~
6 ~~residence homestead of the surviving spouse of a first responder~~
7 ~~who is killed or fatally injured in the line of duty,] after the~~
8 deadline for filing it has passed if it is filed not later than two
9 years after the delinquency date for the taxes on the homestead.

10 SECTION 4. The heading to Section 11.439, Tax Code, is
11 amended to read as follows:

12 Sec. 11.439. LATE APPLICATIONS [~~APPLICATION~~] FOR DISABLED
13 VETERANS EXEMPTIONS [~~EXEMPTION~~].

14 SECTION 5. Section 11.439(a), Tax Code, is amended to read
15 as follows:

16 (a) The chief appraiser shall accept and approve or deny an
17 application for an exemption under Section 11.131 or 11.132 for the
18 residence homestead of a disabled veteran but not the surviving
19 spouse of the disabled veteran or Section 11.22 after the filing
20 deadline provided by Section 11.43 if the application is filed not
21 later than five years after the delinquency date for the taxes on
22 the property.

23 SECTION 6. Section 11.133, Tax Code, as amended by this Act,
24 applies only to a tax year beginning on or after January 1, 2022.

25 SECTION 7. Sections 11.431 and 11.439, Tax Code, as amended
26 by this Act, apply only to an application for an exemption filed for
27 a tax year that begins on or after the effective date of this Act.

1 SECTION 8. (a) Except as provided by Subsection (b) of this
2 section, this Act takes effect January 1, 2022.

3 (b) Section [11.133](#), Tax Code, as amended by this Act, takes
4 effect January 1, 2022, but only if the constitutional amendment
5 proposed by the 87th Legislature, Regular Session, 2021,
6 authorizing the legislature to provide for an exemption from ad
7 valorem taxation of all or part of the market value of the residence
8 homestead of the surviving spouse of a member of the armed services
9 of the United States who is killed or fatally injured in the line of
10 duty is approved by the voters. If that amendment is not approved
11 by the voters, Section [11.133](#), Tax Code, as amended by this Act, has
12 no effect.

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 611 passed the Senate on April 8, 2021, by the following vote: Yeas 29, Nays 1; and that the Senate concurred in House amendment on May 27, 2021, by the following vote: Yeas 30, Nays 1.

Secretary of the Senate

I hereby certify that S.B. No. 611 passed the House, with amendment, on May 23, 2021, by the following vote: Yeas 146, Nays 0, one present not voting.

Chief Clerk of the House

Approved:

Date

Governor