

1-1 By: Campbell, et al. S.B. No. 611
1-2 (In the Senate - Filed February 8, 2021; March 11, 2021,
1-3 read first time and referred to Committee on Veteran Affairs &
1-4 Border Security; April 1, 2021, reported favorably by the
1-5 following vote: Yeas 7, Nays 0; April 1, 2021, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	Campbell	X		
1-9	Hall	X		
1-10	Blanco	X		
1-11	Eckhardt	X		
1-12	Gutierrez	X		
1-13	Seliger	X		
1-14	Taylor	X		

1-15 A BILL TO BE ENTITLED
1-16 AN ACT

1-17 relating to an exemption from ad valorem taxation of the residence
1-18 homestead of the surviving spouse of a member of the armed services
1-19 of the United States who is killed or fatally injured in the line of
1-20 duty.

1-21 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-22 SECTION 1. The heading to Section 11.133, Tax Code, is
1-23 amended to read as follows:

1-24 Sec. 11.133. RESIDENCE HOMESTEAD OF SURVIVING SPOUSE OF
1-25 MEMBER OF ARMED SERVICES KILLED IN LINE OF DUTY [ACTION].

1-26 SECTION 2. Section 11.133(b), Tax Code, is amended to read
1-27 as follows:

1-28 (b) The surviving spouse of a member of the armed services
1-29 of the United States who is killed or fatally injured in the line of
1-30 duty [~~in action~~] is entitled to an exemption from taxation of the
1-31 total appraised value of the surviving spouse's residence homestead
1-32 if the surviving spouse has not remarried since the death of the
1-33 member of the armed services.

1-34 SECTION 3. Section 11.431(a), Tax Code, is amended to read
1-35 as follows:

1-36 (a) The chief appraiser shall accept and approve or deny an
1-37 application for a residence homestead exemption, including an
1-38 exemption under Section 11.131 or 11.132 for the residence
1-39 homestead of a disabled veteran or the surviving spouse of a
1-40 disabled veteran, an exemption under Section 11.133 for the
1-41 residence homestead of the surviving spouse of a member of the armed
1-42 services of the United States who is killed or fatally injured in
1-43 the line of duty [~~in action~~], or an exemption under Section 11.134
1-44 for the residence homestead of the surviving spouse of a first
1-45 responder who is killed or fatally injured in the line of duty,
1-46 after the deadline for filing it has passed if it is filed not later
1-47 than two years after the delinquency date for the taxes on the
1-48 homestead.

1-49 SECTION 4. Section 11.133, Tax Code, as amended by this Act,
1-50 applies only to a tax year beginning on or after January 1, 2022.

1-51 SECTION 5. This Act takes effect January 1, 2022, but only
1-52 if the constitutional amendment proposed by the 87th Legislature,
1-53 Regular Session, 2021, authorizing the legislature to provide for
1-54 an exemption from ad valorem taxation of all or part of the market
1-55 value of the residence homestead of the surviving spouse of a member
1-56 of the armed services of the United States who is killed or fatally
1-57 injured in the line of duty is approved by the voters. If that
1-58 amendment is not approved by the voters, this Act has no effect.

1-59 * * * * *