

By: Tinderholt

H.B. No. 5293

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the exemption from ad valorem taxation of the total
3 appraised value of the residence homestead of the surviving spouse
4 of a 100 percent or totally disabled veteran.

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

6 SECTION 1. Sections 11.131(c) and (d), Tax Code, are
7 amended to read as follows:

8 (c) The surviving spouse of a disabled veteran who qualified
9 for an exemption under Subsection (b) when the disabled veteran
10 died, or of a disabled veteran who would have qualified for an
11 exemption under that subsection if that subsection had been in
12 effect on the date the disabled veteran died, is entitled to an
13 exemption from taxation of the total appraised value of the
14 surviving spouse's residence homestead if ~~[same property to which~~
15 ~~the disabled veteran's exemption applied, or to which the disabled~~
16 ~~veteran's exemption would have applied if the exemption had been~~
17 ~~authorized on the date the disabled veteran died, if:~~

18 ~~[(1)]~~ the surviving spouse has not remarried since the
19 death of the disabled veteran~~[, and~~

20 ~~[(2)] the property:~~

21 ~~[(A)] was the residence homestead of the surviving~~
22 ~~spouse when the disabled veteran died, and~~

23 ~~[(B)] remains the residence homestead of the~~
24 ~~surviving spouse].~~

1 (d) A [~~If a~~] surviving spouse who receives [~~qualifies for~~]
2 an exemption under Subsection (c) and who subsequently qualifies a
3 different property as the surviving spouse's residence homestead[~~7~~
4 ~~the surviving spouse~~] is entitled to an exemption from taxation of
5 the subsequently qualified homestead in an amount equal to the
6 dollar amount of the exemption from taxation of the former
7 homestead under Subsection (c) in the last year in which the
8 surviving spouse received an exemption under that subsection for
9 that homestead if the surviving spouse has not remarried since the
10 death of the disabled veteran. The surviving spouse is entitled to
11 receive from the chief appraiser of the appraisal district in which
12 the former residence homestead was located a written certificate
13 providing the information necessary to determine the amount of the
14 exemption to which the surviving spouse is entitled on the
15 subsequently qualified homestead.

16 SECTION 2. This Act applies only to ad valorem taxes imposed
17 for a tax year that begins on or after the effective date of this
18 Act.

19 SECTION 3. This Act takes effect January 1, 2024, but only
20 if the constitutional amendment proposed by the 88th Legislature,
21 Regular Session, 2023, authorizing the legislature to provide for
22 an exemption from ad valorem taxation of all or part of the market
23 value of the residence homestead of the surviving spouse of a 100
24 percent or totally disabled veteran regardless of whether the
25 property was the residence homestead of the surviving spouse when
26 the disabled veteran died is approved by the voters. If that
27 amendment is not approved by the voters, this Act has no effect.